

URBAN/MUNICIPAL

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S721 1987

The Corporation of the

CITY OF HAMILTON

Hamilton, Ontario



**Summaries of the
1987 CURRENT ESTIMATES
1987 -1991 CAPITAL PROGRAM
1986 FINANCIAL REPORT**

Note: This publication
replaces
CA4ONHBLR10
S72

Treasury Department

URBAN MUNICIPAL

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GOVERNMENT DOCUMENTS

THE CORPORATION OF THE CITY OF HAMILTON

MEMBERS OF THE 1987 COUNCIL

MAYOR

Robert M. Morrow

ALDERMEN

Ward 1 - T. Cooke
M. Kiss

Ward 3 - P. Valeriano
B. Hinkley

Ward 5 - S. Collins
R. Wheeler

Ward 7 - J. Gallagher
H. Merling

Ward 2 - V. J. Agro
W. M. McCulloch

Ward 4 - G. Copps
D. Christopherson

Ward 6 - J. Smith
P. Cowell

Ward 8 - T. Murray
D. Ross

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E. C. Matthews, B.A., C.A.
Treasurer

FINANCE DIVISION

I. R. Hammel
Manager of Budgets

N. R. Adhya, B.Comm., C.M.A.
Manager of Accounting

T. W. Daw, C.M.A.
Manager of Revenues

OTHER DIVISIONS

J. G. Hindson, P.Eng.
Director of Systems

T. Bradley, P.M.M.
Director of Purchasing

G. DiBacco
Supervisor of City Garage

AUDITOR

Pannell Kerr MacGillivray
Chartered Accountants

BANKER

Canadian Imperial Bank
of Commerce

THE CORPORATION OF THE CITY OF HAMILTON

Chief Administrative Office

L. Sage, H.B.A.

DEPARTMENTS

Building

P. Kuppe, B.A.Sc., P.Eng.

Clerk

E. A. Simpson

Community Development

E. W. Kowalski

Culture and Recreation

A. M. Schimmel

Fire

L. G. Saltmarsh

Human Resources Centre

L. R. Flemming, B.A.

Property

D. W. Vyce, A.A.C.I.

Public Works

J. G. Pavelka, P.Eng.

Solicitor

K. A. Rouff, B.A.

Traffic

M. F. Main, P.Eng.

Treasury

E. C. Matthews, B.A., C.A.

LOCAL BOARDS

Hamilton Public Library

J. McAnanama, B.A., B.L.S., M.B.A.

Parking Authority for the City of Hamilton

W. G. Cottrell

Hamilton Entertainment and Convention Facilities Inc.

B. K. Conacher, B.A.

EDUCATION

The Board of Education
for the City of Hamilton

A. J. Krever, B.A., M.Ed.

The Hamilton-Wentworth Roman Catholic
Separate School Board

P. J. Brennan, B.A., M.Ed.

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"THIS IS HAMILTON"

ARTS, FESTIVALS, CULTURAL AND EDUCATIONAL FACILITIES

Hamilton's natural setting is enhanced by the presence of the Royal Botanical Gardens. It has taken a prominent role as an institution on this continent. The physical aspect which visitors so appreciate, the garden and natural areas, are all part of this scientific and educational resource centre. It stands as something of a hybrid between an experimental station, a museum and a university, combined with the informal recreational aspects of a fine park system.

Hamilton's two largest festivals, the "Festival of Friends" and "Your Festival" attract several hundreds of thousands of visitors annually. "Your Festival" takes place on the Canada Day weekend and is recognized nationally as "Canada's Biggest Birthday Party". The "Festival of Friends" is one of the major tourist attractions in Hamilton and takes place in August. Both festivals contribute to the cultural development and economic expansion of Hamilton.

In the area of culture, Hamilton has the third largest art gallery in Ontario; Hamilton Place which is a world renowned theatre-auditorium; the Hamilton Philharmonic Orchestra with a core of 32 resident musicians; and the Hamilton Public Library with over 800,000 books, 6,000 records and 1,500 films. McMaster University and Mohawk College of Applied Arts & Technology are both located in the City.

McMaster University accommodates over 10,000 full-time students and many more thousands of part-time students. The university employs 1,000 faculty members and 2,500 support staff. McMaster has one of the world's first university campus nuclear research reactors and three libraries with a combined total of nearly one million volumes. McMaster has an international reputation in the area of health sciences for the innovative programs the school of medicine offers. In addition, the University's research centre is recognized for its contribution to medical science.

Mohawk College of Applied Arts & Technology is a diploma granting institution. With over 10,000 students enrolled in full-time courses and almost 50,000 in part-time courses, it offers 50 post secondary, 23 retraining and 8 apprenticeship programmes. Courses include a variety of vocational instruction in industry, commerce, and languages.

The Hamilton-Wentworth Economic Development Department is responsible for promoting the City of Hamilton in Canada, the U.S.A. and overseas. As indicated above, there is much to promote in this busy metropolitan centre. The changes and improvements made in the City's structure from its agricultural and commercial beginnings make it a dynamic city in which to be involved, now and in the future.

"THIS IS HAMILTON"

HISTORY OF HAMILTON

The history of Hamilton is one of Loyalist settlers engaged in agriculture, commerce, and heavy industry centering around a strategic position at the western tip of Lake Ontario.

In the summer of 1669, Rene Robert Cavelier, Sieur de La Salle, discovered Burlington Bay. Settlement of this area did not really commence, however, until more than one hundred years later. Members of the United Empire Loyalists have been cited as the first settlers who migrated north to this new, untouched, frontier.

On June 18, 1812, the United States declared war on these British Loyalists in an attempt to claim Upper Canada and beyond, as part of the U.S.A. After the Treaty of Ghent was signed, marking the end of the war, migration to Canada increased. Captain George Hamilton was among this flock of new settlers and after a mere two years, he converted a scattered collection of homes into a town bearing his name.

The turning point for the Town of Hamilton occurred when the Burlington Bay Canal, completed in 1825, connected Hamilton with Lake Ontario making Hamilton an excellent centre for receiving goods and distributing them through the hinterland area. Wheat and other agricultural products from the surrounding environs were purchased here by merchants and transported by boat through the harbour, while manufactured goods were imported for sale to the agriculturalists. In anticipation of increased business merchants, professionals and industrialists from near and far either relocated or expanded into Hamilton. This influx of trade and commerce aided the town to establish itself as a port in Southern Ontario which is now the focus of Hamilton's economy.

Settlement continued rapidly into the 19th Century with the acceleration of wheat exports and other business, and by 1846, the town had become a city with a population of 6,832. In January 1847, the first election was held under the provision of the new City charter and Hamilton's first Mayor, Colin C. Ferrie, was appointed. In 1854, the Great Western Railway completed the first railroad line constructed through the core of the downtown section. Hence, goods could conveniently be transported via rail, road or water. This marked the beginning of an era for Hamilton; as it was no longer considered a small port, but rather a city possessing wealth in numbers and also in a variety of forms of transportation.

Manufacturing felt its first expansive boost in 1878 with the imposition of the National Policy. No longer could cheap manufactured goods flow freely across the border from the United States. Instead, some American firms moved into Canada to maintain their markets, while the foundries and mills in operation before 1878 expanded to handle the increased demand for their goods caused by the reduction of competition. The Hamilton area was favoured because of its central location with respect to sources of raw materials and consumer markets. By 1899, cheap electric power and the fine transportation system by boat, rail and radial lines were also factors in the continued growth of industry in the area.

THE CORPORATION OF THE CITY OF HAMILTON

"THIS IS HAMILTON"

HAMILTON TODAY

The population of Hamilton has grown to approximately 308,000 and takes up nearly 35,000 acres of land above and below the Niagara escarpment. The land below the escarpment bordering on Lake Ontario holds much of the industry, commerce and highrise offices, residential buildings, along with the older residential structures. The area above the escarpment, commonly referred to as "the mountain", has served to accommodate residential expansion. For the mountain residential area of 4,258.9 hectares and a population of over 112,000 and growing, there are recreation complexes, hospitals, library facilities and community centres. Of the many shopping centres, Limeridge Mall, with 1 million square feet of retail space, 170 stores and services, 4,000 free parking spaces and weekly traffic of 150 to 200 thousand, is the largest in the Region.

Today, the City's economy is solidly based in the steel industry. The two major employers in the Hamilton area are Stelco (The Steel Company of Canada) and Dofasco (Dominion Foundries and Steel); alone, these two firms employ 13,000 and 11,550 individuals, respectively. Stelco, which was founded in 1910, has an acreage coverage of approximately 1,000 and has an annual raw steel capacity, at the Hamilton location, of six million tons. It produces 35% of all the steel manufactured in Canada and ranks number one in the nation amongst the primary steel manufacturers. Dofasco, founded two years later than Stelco, is rated second largest producer of steel (approximately 25%) in Canada. Dofasco produces mostly consumer durables and construction industry materials, whereas Stelco has a reputation as being more diverse in its industrial output. Both companies are leaders in technology and research and have had a tremendous impact on Hamilton directly and indirectly over the past seventy odd years. Many secondary industries in Hamilton, employing another 48,000 are indirectly dependent on steel manufacturing. The largest enterprises operating in Hamilton are:

	<u>Name of Company</u>	<u>Number of Employees</u>
1.	Stelco Inc.	13,000
2.	Dofasco Inc.	11,550
3.	McMaster University	4,350
4.	Westinghouse Canada	1,950
5.	Firestone Canada	1,850
6.	Camco Inc.	1,550
7.	J.I. Case	1,250
8.	Bell Canada	1,200
9.	Dominion Glass Co. Ltd.	1,000
10.	National Steel Car	1,000
11.	Mohawk College	1,000
12.	Proctor and Gamble	800
13.	Susan Shoes	800
14.	Cambridge Clothing	800
15.	The Hamilton Spectator	600

"THIS IS HAMILTON"

RENEWAL OF HAMILTON'S DOWNTOWN CENTRE

Hamilton's economy has been shifting from that of primarily an industrial and manufacturing city to one that is more service oriented. This increase in the service sector has been helped by the rapid transformation of the downtown core by an urban renewal project which was initiated in 1967, Canada's centennial year. The past 20 years have seen the construction of Lloyd D. Jackson Square, an ultra-modern shopping centre with adjacent office towers, the well-known Hamilton Place Theatre Auditorium and the Hamilton Art Gallery. The new homes of the Central Library and Hamilton Market, in the Square, were completed and opened in 1980, while 1981 witnessed the additions to the development of the Hamilton Convention Centre/Provincial Office Tower.

The Hamilton Convention Centre, complete with an exhibition hall comprising 20,000 square feet of exhibit space, a banquet hall with seating and facilities to serve 1,900 patrons, and 13 meeting rooms of various sizes, opened in June 1981. This facility was built at a cost of 16.7 million dollars with the Province of Ontario contributing 5.1 million dollars toward the cost. In addition, the Province has constructed a 14 storey office building above the Convention Centre to provide office space for the various Provincial Ministries. This building also provides office space for the Regional Municipality of Hamilton-Wentworth administration departments.

The Standard Life Centre, Phase IV of Lloyd D. Jackson Square, provides an additional 400,000 square feet of office space and approximately 100,000 square feet of retail commercial area. In addition, the Victor K. Copps Trade Centre/Arena facility and the Hamilton Lakeview Sheraton Hotel, were both completed in 1985.

The Victor K. Copps Trade Centre/Arena facility (Copps Coliseum), at an estimated cost of 41.3 million dollars, contains over 18,000 arena seats and has 60,000 square feet of exhibition space which can be increased to over 87,000 square feet with the inclusion of the ice surface. The Federal Government contributed four million dollars and the Province of Ontario contributed the same amount by stages. Connected to the International Sheraton Hotel Complex and Lloyd D. Jackson Square, it increases the amount of retail space in the development by 33,000 square feet. The Trade Centre/Arena, which is located at the south-east corner of Bay and York Streets, has state-of-the-art facilities for sporting events, major convention sessions, concerts, exhibitions and trade shows. In December 1985 and January 1986, the World Junior Hockey Championships were hosted at Copps Coliseum, and in September of 1987, this facility hosted the major games of the Canada Cup hockey series. The entire downtown area benefits from the increased exposure brought upon by the Trade Centre/Arena which, it is hoped, will be home to a National Hockey League franchise. Copps Coliseum has consistently proven to be one of the most successful facilities of its kind in North America.

The Lakeview/Sheraton Hotel, with 313 rooms and 18 floors, is a welcome addition to the Lloyd D. Jackson Square development. It has four lounges/restaurants, banquet facilities for 500 and 25,000 square feet of retail space. Well situated in the development, it is connected to Lloyd D. Jackson Square, Standard Life Centre, Victor K. Copps Trade Centre/Arena and by an overhead covered pedestrian walkway to the Hamilton Convention Centre. These facilities have largely enhanced the attractiveness of Hamilton for major conventions and conferences.

"THIS IS HAMILTON"

RENEWAL OF HAMILTON'S DOWNTOWN CENTRE - (Continued)

The Downtown Action Plan evolved in the expectation of renewing the current downtown core. The Community Development and Public Works Departments are working together with the Business Improvement Area (B.I.A.) to improve the appearance and accessibility of the downtown area. A closure to motorists of the south branch of King Street has been completed in order to establish a transit/pedestrian mall available only to buses during restricted hours. Sidewalks have been widened and their surface changed from concrete to interlocking bricks. Even the street lights have been upgraded to an attractive wrought iron design.

The redeveloped Gore Park provides a victorian garden, an amphitheatre, and in the area near the cenotaph, both grassed and hard surfaced areas. Extensive use of greenery has been made, particularly with the planting of over two hundred trees. The area north of Gore Park has been expanded to include the entire Central Business District, providing new sidewalks, lighting, trees, benches, bicycle racks and waste receptacles.

The Facade Improvement Programme commenced in 1986, providing low interest loans to owners of commercial properties located in approved business improvement areas. This will be a continuous program that will rehabilitate building exteriors as well as improve business facades, including store fronts and signage.

In other recent developments, the Canadian Imperial Bank of Commerce completed the first of their twin banking and office complexes in 1987, on the site of their former bank building in the heart of the City's downtown core. In addition, in conjunction with the proposed major expansion of the Eaton's department store next to the Lloyd D. Jackson Square complex, a 7.2 million dollar Parkade was completed in late 1987 to accommodate present and future parking needs in the downtown area.

HAMILTON AND SCOURGE

Hamilton and Scourge are two ships from the War of 1812, remarkably preserved in the depths of Lake Ontario for the past 173 years. The ships sank during a sudden squall while preparing for battle in 1813.

The City of Hamilton was granted title to these vessels in 1980 from the U.S. Navy. A project is now underway to raise the historic ships for permanent relocation in Hamilton's Confederation Park. The 73 foot Hamilton and 57 foot Scourge have attracted international attention and will be of great attraction to visitors of the Hamilton Waterfront.

"THIS IS HAMILTON"**WATERFRONT PARKS DEVELOPMENT**

The Waterfront Parks Development project could involve a transformation of the Hamilton Waterfront into a large recreational facility for Hamiltonians at a proposed cost of 38 million dollars. The project includes the creation of Hamilton Island, Dundurn Walk which will connect the Waterfront to Dundurn Castle, and Pier 4 which is a large passive park area, and other attractions. It is believed that the funding will come from both the Federal and Provincial Governments as well as the City of Hamilton.

TRANSPORTATION IN HAMILTON

In order to facilitate the increase in trade and commerce in Hamilton, three major transportation facilities have been undertaken, namely the twinning of the Skyway Bridge, a Go-Rail extension, and the Airport expansion which has been completed. The Q.E.W. Skyway Bridge twinning will further increase the accessibility between Hamilton-Wentworth industries and their markets. Through the proposed extension of the full rapid transit service from Oakville to Hamilton, using the A.L.R.T. system, Hamilton hopes to upgrade the inter-regional transit services to the neighbouring Toronto area, as well as increase the accessibility to existing and planned business in the downtown core. The airport expansion included construction of an 8,000 foot east-west runway, expansion of current apron and taxiways as well as tripling the present terminal size. The benefit of such enlargement is to improve the access to national and international business communities for Hamilton businessmen.

The port of Hamilton which can accommodate the largest ocean going vessels that transit the seaway has 10 shipping piers occupying 350 acres and 20,800 feet of modern dock facilities. Roll-on, roll-off terminal capabilities are available and help the port clear thirteen million metric tonnes per year in and out of port. The Hamilton Harbour Commissioners marine dockyard offers a variety of facilities to the recreational boating community and takes pleasure in being able to serve it.

Over 100 million people live within a radius of 500 miles of Hamilton, and the City acts as the major distribution centre to the entire Niagara Peninsula. As such, the City is the hub of a series of nine Provincial highways which include two, four-lane, controlled access roads. These highways are used by a large number of transport companies to move goods to and from Hamilton and other centres in the Province of Ontario and in the States of New York, Ohio, Pennsylvania and Michigan. The City is served by the Canadian National Railway, the Canadian Pacific Railway, and the Toronto, Hamilton and Buffalo Railway which links the C.P.R. to the Penn Central System in the United States.

SUMMARY OF THE

1987 CURRENT ESTIMATES

CITY OF HAMILTON

REPORT OF THE FINANCE COMMITTEE

as approved by City Council April 28, 1987

To the Council of The Corporation of the City of Hamilton.

Members of Council:

The Finance Committee presents its SEVENTH Report for 1987 and respectfully recommends:

9. That leave be granted to introduce the following Bills:

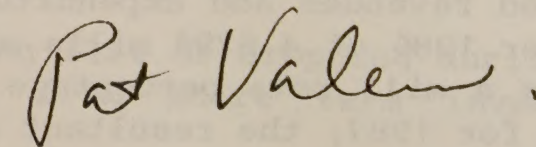
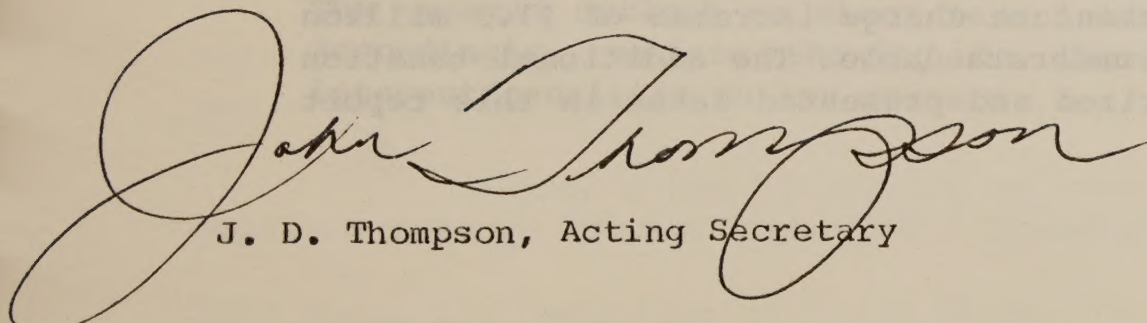
(a) Bill No. G-3 -- By-law No. 87-127 to Fix the Rates of Taxation for Municipal (City) Purposes for the year 1987

(b) Bill No. G-4 -- By-law No. 87-128 to Fix the Rates of Taxation for Regional Purposes for the year 1987

(c) Bill No. G-5 -- By-law No. 87-129 to Fix the Rates of Taxation for School Purposes for the year 1987

(d) Bill No. G-6 -- By-law No. 87-130 to Fix the Rates of Taxation for Municipal, Regional and School Purposes
for the year 1987(e) Bill No. G-7 -- By-law No. 87-131 to Levy an Annual Tax on Telephone Companies doing business in Ontario,
respecting the Bell Telephone Company of Canada

Respectfully submitted,

ALDERMAN P. O. VALERIANO
CHAIRMAN, FINANCE COMMITTEE

J. D. Thompson, Acting Secretary

City of Hamilton
Treasury

City Hall, Hamilton, Ontario
April 28, 1987

His Worship Mayor Robert M. Morrow
and Members of City Council

It is with pleasure that I present the 1987 Estimates of Revenues and Expenditures of the Corporation of the City of Hamilton, the Library Board, the Parking Authority and the Hamilton Entertainment and Convention Facilities Inc. (H.E.C.F.I.), as approved at the Finance Committee meeting of March 3, 1987 and as previously approved by the Standing Committees. Final City Estimates were approved at the City Council meeting of March 10, 1987.

The estimated revenues and expenditures of the City result in a residential mill rate for 1987 of 83.9779 mills, representing an increase over 1986 of 4.6294 mills or 5.8%. Considering that these estimates include a debenture charge increase of \$1.9 million representing a mill rate percentage increase of 2.5%, the overall increase this year is understandable. The additional taxation requirement for 1987, the resultant mill rates and other pertinent information are summarized and presented later in this report on Page 37.

R E V E N U E S

The 1987 Revenues for the City of Hamilton are summarized on Appendix "B". The revenues, not including taxation and the carry forward surplus, have increased over 1986 by \$2,526,340 or 6.8%, with a major portion of this increase centered on contributions, grants (including payments in lieu of taxes) and subsidies, licenses, permits and fines.

Surplus for the Year 1986

The City of Hamilton, through careful budgeting and the co-operation of the various Departments, is able to report a surplus for the 39th consecutive year. The surplus for 1986 was primarily due to additional revenue earned from our short term investments, licenses and permits, supplementary taxes and savings from controlling expenditures. This surplus has allowed for the transfer of \$1,750,000 to the 1987 revenues as a carry forward surplus with the balance applied as a transfer to Reserves to supplement the "pay-as-you-go" capital program.

Assessment

As can be noted on Appendix "E", growth in the assessment is again modest at 1.3% this year (1.1% last year). This increase in tax dollars represents the equivalent of 1.1% of a residential mill.

Contributions Grants and Subsidies

This revenue source has increased by \$1,218,110 or 6.3% over the 1986 Estimates. This includes an increase in our provincial unconditional grants of \$794,850 or 7.1%. The balance of the increase relates to payment in lieu of taxes and the roadway (M.T.C.) subsidy.

Licenses and Permits

This revenue source has increased by \$448,070 or 14.9% to reflect the continuing demand for building permits and a positive outlook on the economy in general.

Interest, Tax Penalties, etc.

The general outlook on short term interest rates is that they are trending towards remaining flat or dropping during the year. Accordingly, we are showing no increase this year. This revenue includes interest from short term investments and interest/penalties on tax arrears.

E X P E N D I T U R E S

The 1987 Expenditure Estimates are summarized on Appendix "C" and listed in accordance with Standing and other Committee responsibilities. The original expenditure total of \$130,300,830 (Column (7), prior to review by Council/Standing Committee), represented an increase of \$10,827,370 or 9.1% over 1986. Following an examination by the Council/individual Committees, the total original expenditure submissions for 1987 were reduced by \$2,565,020 to \$127,735,810 reducing the expenditure increase to \$8,262,350 or 6.9% over 1986. Departments and Local Boards collectively have increased only 4.3%, while the financial accounts, which include debt and contingency, are up 16.4% over 1986. There is a provision for salary and wage increases for staff, including appropriate employee benefits included in these Estimates.

Current Budgeting Process

Department Heads and General Managers were requested to define various levels of service equated to cost (packages), exclusive of any proposed compensation increases. In addition to a line by line review, these packages were reviewed by the committees and finally City Council and decisions were made to fund or not fund each package. A summary of all funded packages can be referenced under Appendix "D".

There will be a continuing policy of placing the responsibility on Department Heads and Managers of Local Boards to curtail requests for any appropriation or expenditure of funds not provided within their approved Estimates and, in addition, monitor revenues with Treasury staff on an ongoing basis during the year. In order to be consistent with the manner in which the Estimates were approved, the following is a report by Standing Committee on the major comparisons to 1986 and a summary of packages, describing service levels and cost:

Executive Committee - Appendix "C-1", Pages 1-3

This Committee has responsibilities for Local Boards, the Central Utilities Plant, and certain financial accounts. The increase of \$2,365,200 or 7.4% is mainly due to debt charges, while the Local Boards and other budgets within this total increased only \$347,470 or 2.4%.

Finance Committee - Appendix "C-2", Pages 1-2

The departmental estimates of this Committee increased by \$48,230 or .4%, while the overall increase of \$2,276,510 was a larger percentage, 11.3% mainly due to the increase in the financial accounts which include a contingency fund.

EXPENDITURES - Continued

Legislation Committee - Appendix "C-3"

The Legislation Committee is composed of legislative expenditures which include the salaries and benefits for City Council members and support staff, along with expenses to maintain the office of the City Clerk, Status of Women, Receptions, Public Events and the Mayor's Race Relations Committee. The Estimates for this Committee have increased by \$222,150 or 7.4% over 1986.

Parks and Recreation Committee - Appendix "C-4"

The major increases for this Committee can be identified with the Culture and Recreation Department and the Parks and Cemetery Division of Public Works. The net result is an increase of \$764,750 or 4.7% over 1986.

Personnel Committee - Appendix "C-5"

The major department, in terms of dollars for this Committee is the Fire Department which has 1987 Estimates totalling over \$22 million. The other departments involved are the Legal Department and the Human Resources Centre. The Estimates for this Committee have increased by \$1,150,950 or 4.9% over 1986.

Planning and Development Committee - Appendix "C-6"

This Committee, which is responsible for Local Planning (including L.A.C.A.C.), Community Development, Building, Committee of Adjustment, and The Hamilton Housing Co. Ltd., shows an overall increase compared with 1986 of \$348,740 or 7.0%.

Transport and Environment Committee - Appendix "C-7"

The Estimates for the various Departments comprising this Committee are outlined and the net result reflects a percentage increase of \$1,132,390 or 5.8% over 1986.

Hamilton-Scourge Special Committee - Appendix "C-8"

1987 Estimates totalling \$127,430 shows a modest increase of \$1,660 or 1.3% compared with 1986. One package prepared by this Committee for a Fund Raising Consultant was funded.

A P P E N D I C E S

Attached to and forming part of this report are nine Appendices:

- A - Pie Charts of City Revenues and Expenditures.
- B - Summary of the changes made in the City Revenue Estimates by the Standing Committees showing the increases or decreases over the 1986 Estimates by amount and percentage.
- C - Consolidated summary of the changes made in the City Expenditure Estimates by the Standing Committees showing the increases or decreases over the 1986 Estimates by amount and percentage.
 - C-1 to C-8 - Detailed summary of the City Expenditure Estimates and Reduction Packages as reviewed and adjusted by each Standing Committee.
- D - Consolidated Funded Priority Package Listing.
- E - Comparison of Taxable Assessment and Population, 1978 to 1987.
- F - Comparison of Taxation Levies and Mill Rates, 1986 to 1987.
- G - Comparison of Residential Mill Rates for the five-year period 1983 to 1987.
- H - Tax Dollar Apportionment.
- I - Pie Chart of Regional Revenues and Expenditures.

TOTAL MILL RATES AND LEVIES

The Estimates of revenues and expenditures and the resultant levy by the Regional Municipality of Hamilton-Wentworth, the levies by the Board of Education for the City of Hamilton, and the levy required by the Hamilton-Wentworth Roman Catholic Separate School Board, are included for information purposes. It should be noted that the above named bodies requisition The Corporation of the City of Hamilton for the levies required and the City, by Provincial Statute, must levy and collect the resultant taxes for Regional and Educational purposes and transfer such levies to these Boards and Council.

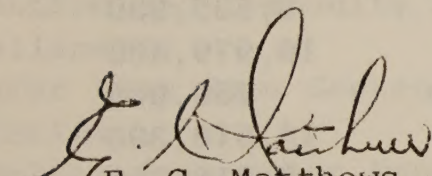
The City's portion of the expenditure Estimates was approved by City Council, Tuesday, March 10, 1987. City Council approved the mill rates relative to the final City Estimates, along with the Regional and Educational mill rates on Tuesday, April 28, 1987. The Regional requirement showed an increase of 5.8185 mills for residential purposes of 9.2% from 1986 rates. The Education requirement showed an increase of 16.6477 mills for residential purposes or 14.9% over 1986 rates.

Total requirements of the City, Region and Education for taxation purposes have resulted in mill rates for 1987 which are more than those required in 1986 by 27.0956 mills for residential and 31.8771 mills for non-residential taxpayers, an increase of 10.6% for each rate respectively. For more information concerning these levies and mill rates, please refer to Appendices "F" and "G".

The members of the Standing Committees should be commended for their realistic and business-like approach to the review and final approval of the Estimates for the Departments for which they are responsible. This budget reflects the requirements of an urban municipality after providing for essential and in some areas expanding services.

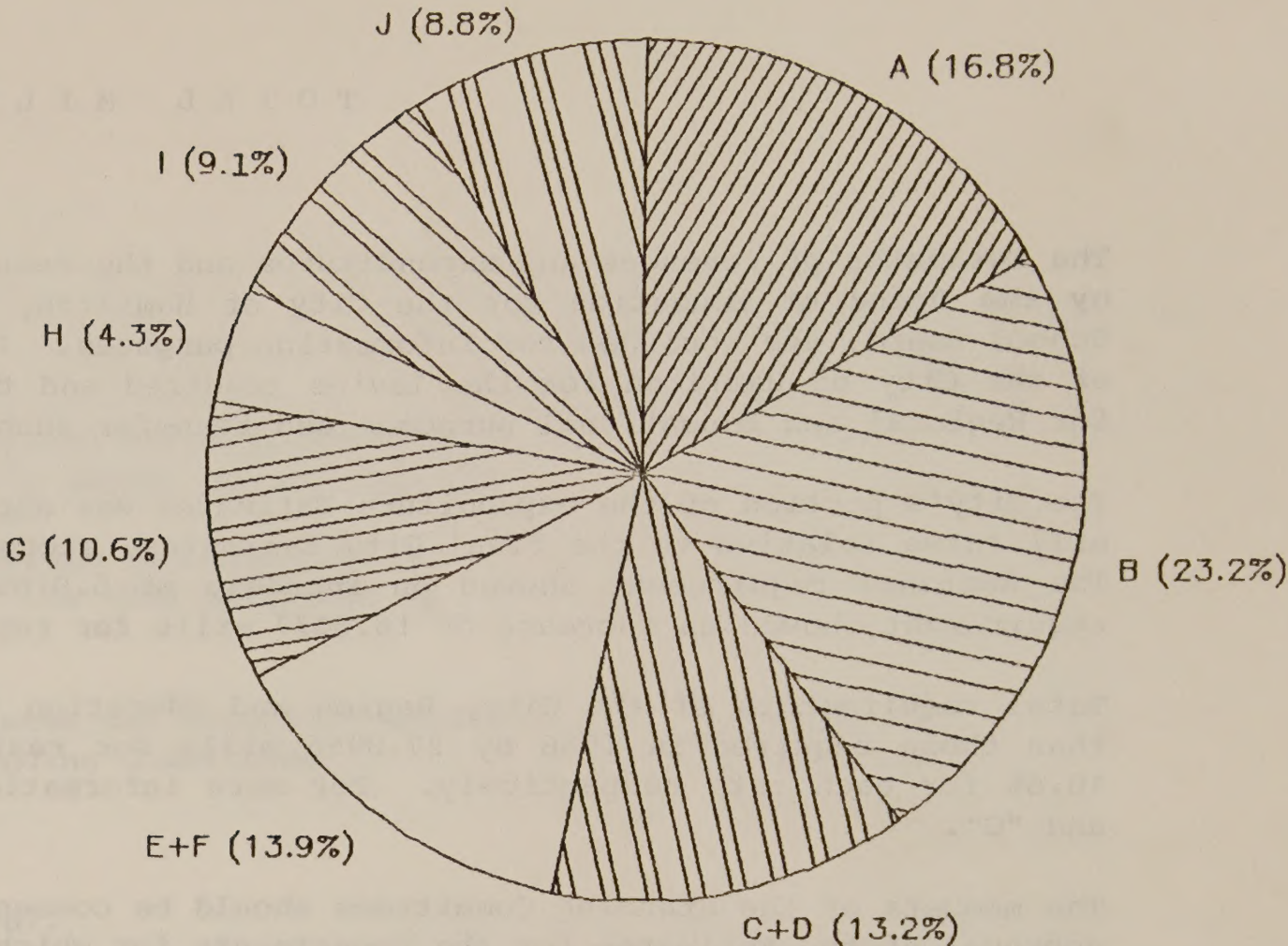
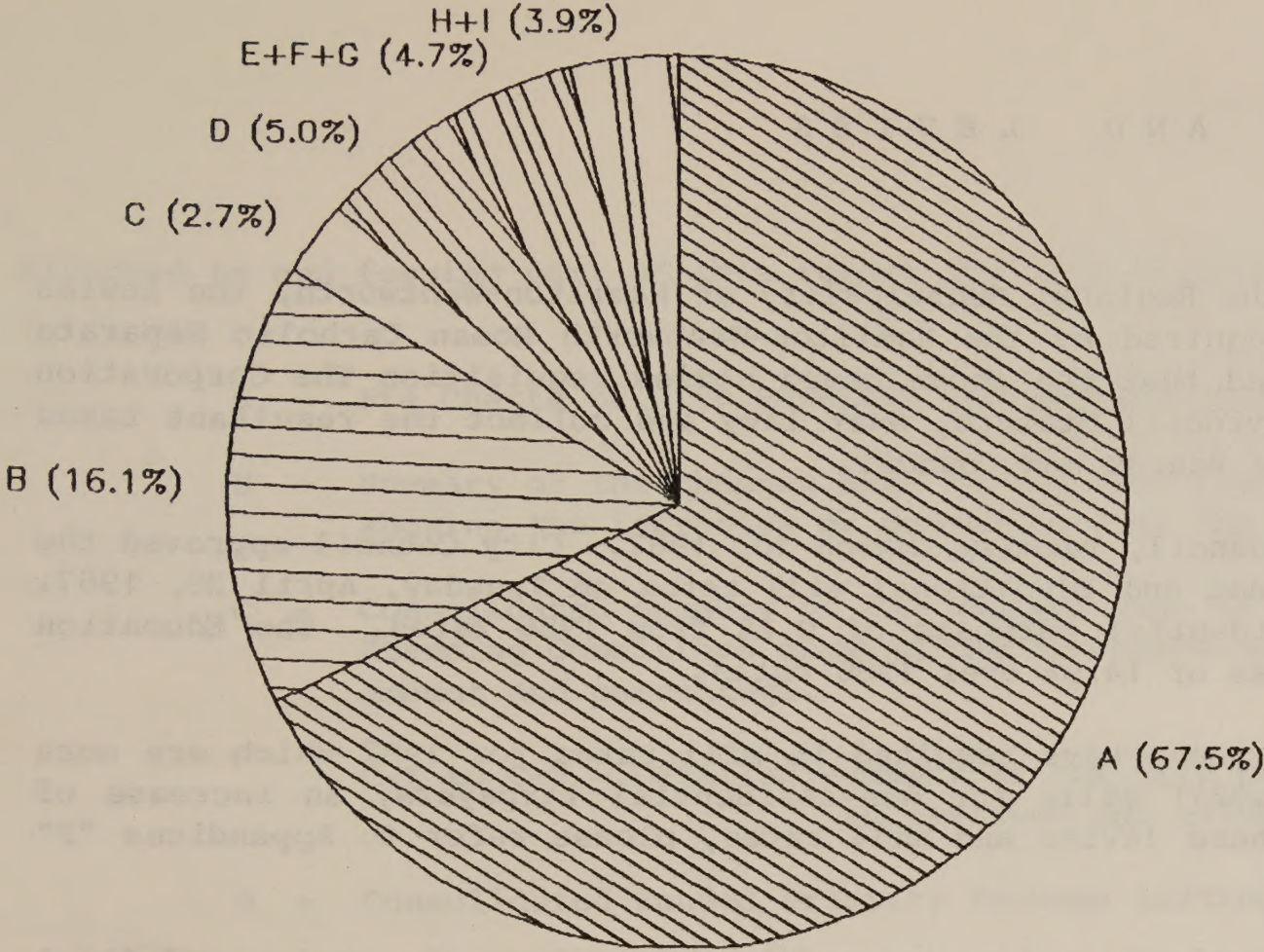
I wish to acknowledge the courtesies and cooperation extended to the staff of the Treasury Department in the preparation of these Estimates by our Civic Departments, Local Boards and Members of Council. I would also like to take this opportunity to express my appreciation to the senior officials and the staff of the Treasury Department for their dedication and cooperation in the preparation of this budget.

Respectfully Submitted


E. C. Matthews
Treasurer

1987 ESTIMATED CITY REVENUES

1987 ESTIMATED CITY EXPENDITURES



SOURCE OF REVENUES
(000'S)

Key	Description	Amount \$	Percentage of Total
A	Taxation - Levy	83,133,620	65.1
	Supplementary Taxes	935,040	0.7
	Special Assessment	2194580	1.7

		86,263,240	67.5
C	Contributions, Grants & Subsidies	20,571,400	16.1
D	Licenses & Permits	3,454,940	2.7
E	Interest, Tax Penalties, etc.	6,410,000	5.0
F	Rents, Concessions & Franchises	958,540	0.8
G	Fines	2,079,860	1.6
H	Recreation & Community Services	3,012,350	2.4
I	Miscellaneous	3,235,480	2.5
J	Surplus from Previous Year	1,750,000	1.4

		127,735,810	100.0
		=====	

PURPOSE FOR WHICH EXPENDED
(000'S)

Key	Description	Amount \$	Percentage of Total
A	General Government	21,457,600	16.8
B	Protection to Persons & Property	29,622,850	23.2
C	Public Works	13,385,200	10.5
D	Engineering	3,535,330	2.8
E	Recreation & Cultural Services	16,979,480	13.3
F	Grants, Receptions & Public Events	750,000	0.6
G	Debt Service	13,510,390	10.6
H	Capital Projects	5,516,000	4.3

I	Local Boards - City's Contribution	11,698,580	9.1
J	Miscellaneous Other Expenditures	11,280,380	8.8

		127,735,810	100.0
		=====	

City of Hamilton
Treasury

APPENDIX "B"

SUMMARY OF 1987 ESTIMATES COMPARED WITH 1986 ESTIMATES BY BOTH AMOUNT AND PERCENTAGES
CITY REVENUES

Description (1)	1 9 8 6		1 9 8 7		Increase+ Decrease- over 1986 Estimate		
	Actual (2)	Estimate (3)	Original Estimate (4)	Committee Adjustment Increase+ Decrease- (5)	Resultant Appropriation (4+5) (6)	Amount	
						(6-3) (7)	Percent (7/3) (8)
Surplus from Previous Year	2,000,000 =====	2,000,000 =====	1,750,000 =====	=====	1,750,000 =====	250,000- =====	12.5- =====
Taxation							
Total Levy	77,367,984	77,525,980	78,324,500	4,809,120+	83,133,620	5,607,640+	7.2+
Supplementary	1,258,741	628,790	935,040		935,040	306,250+	48.7+
Special Assessments	2,085,479	2,122,460	2,194,580		2,194,580	72,120+	3.4+
Total Taxation Revenues	80,712,204 =====	80,277,230 =====	81,454,120 =====	4,809,120+ =====	86,263,240 =====	5,986,010+ =====	7.5+ =====
Other Revenues							
Contributions, Grants and Subsidies	19,651,462	19,353,290	19,938,380	633,020+	20,571,400	1,218,110+	6.3+
Licences and Permits	4,145,568	3,006,870	3,257,340	197,600+	3,454,940	448,070+	14.9+
Interest, Tax Penalties, etc.	6,920,483	6,511,300	6,410,000		6,410,000	101,300-	1.6-
Rents, Concessions and Franchises	969,454	920,160	960,990	2,450-	958,540	38,380+	4.2+
Fines	1,817,119	1,760,000	1,675,000	404,860+	2,079,860	319,860+	18.2+
Service Charges	455,325	400,440	347,640	7,500+	355,140	45,300-	11.3-
Recreation and Community Services	2,685,029	2,771,120	3,012,350		3,012,350	241,230+	8.7+
Miscellaneous	1,117,506	868,800	995,740	150,000+	1,145,740	276,940+	31.9+
Transfer from Snow Control Reserve	119,391						
Cemeteries	958,177	989,880	1,060,210		1,060,210	70,330+	7.1+
Recoveries from Other Departments	676,203	614,370	633,640	40,750+	674,390	60,020+	9.8+
Total Other Revenues	39,515,717 =====	37,196,230 =====	38,291,290 =====	1,431,280+ =====	39,722,570 =====	2,526,340+ =====	6.8+ =====
Total City of Hamilton Revenues	122,227,921 =====	119,473,460 =====	121,495,410 =====	6,240,400+ =====	127,735,810 =====	8,262,350+ =====	6.9+ =====

SUMMARY OF 1987 EXPENDITURE ESTIMATES AFTER REVIEW BY THE STANDING COMMITTEES AND CITY COUNCIL

Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment to 1986 Estimate Increase+ Decrease- (4)	Infla- tionary Cost (5)	Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Council/ Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropriation (7+8) (9)	Increase+ Decrease- over 1986 Estimate	
									Amount (9-3) (10)	Percent (10/3) (11)
EXECUTIVE ("C-1")										
- Local Boards and Other Budgets	13,802,627	14,525,970	212,850-	620,280	424,850	15,358,250	484,810-	14,873,440	347,470+	2.4+
- Financials	17,354,776	17,388,050	1,999,730+			19,387,780	18,000+	19,405,780	2,017,730+	11.6+
	31,157,403	31,914,020	1,786,880+	620,280	424,850	34,746,030	466,810-	34,279,220	2,365,200+	7.4+
FINANCE ("C-2")										
- Departments	11,009,763	11,668,870	672,040-	503,070	825,510	12,325,410	608,310-	11,717,100	48,230+	0.4+
- Financials, Contingency and Other Budgets	12,195,825	8,545,910	1,219,500+	285,210		10,050,620	723,570+	10,774,190	2,228,280+	26.1+
	23,205,588	20,214,780	547,460+	788,280	825,510	22,376,030	115,260+	22,491,290	2,276,510+	11.3+
LEGISLATION ("C-3")	3,045,898	3,022,040	77,340+	70,200	100,920	3,270,500	26,310-	3,244,190	222,150+	7.4+
PARKS & RECREATION ("C-4")	15,846,514	16,231,430	151,650+	402,320	1,377,740	18,163,140	1,166,960-	16,996,180	764,750+	4.7+
PERSONNEL ("C-5")	22,752,788	23,504,770	728,360+	651,480	363,220	25,247,830	592,110-	24,655,720	1,150,950+	4.9+
PLANNING & DEVELOPMENT ("C-6")	4,896,936	5,007,340	91,550+	150,120	88,430	5,337,440	18,640+	5,356,080	348,740+	7.0+
TRANSPORT & ENVIRONMENT ("C-7")	19,472,815	19,453,310	29,690-	845,150	763,330	21,032,100	446,400-	20,585,700	1,132,390+	5.8+
HAMILTON-SCOURGE SPECIAL COMMITTEE ("C-8")	99,979	125,770	24,080-	820	25,250	127,760	330-	127,430	1,660+	1.3+
TOTAL EXPENDITURES	120,477,921	119,473,460	3,329,470+	3,528,650	3,969,250	130,300,830	2,565,020-	127,735,810	8,262,350+	6.9+

City of Hamilton
Treasury

APPENDIX "C-1"
EXECUTIVE
Page 1

SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE EXECUTIVE COMMITTEE AND CITY COUNCIL

Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment to 1986 Estimate Increase+ Decrease- (4)	Infla- tionary Cost (5)	Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Council/ Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropri- ation (7+8) (9)	Increase+ Decrease- over 1986 Estimate	
									Amount	Percent
									(9-3) (10)	(10/3) (11)
<u>LIBRARY</u>										
- Expenditures	10,109,556	10,021,020	105,530+	281,500	34,870	10,442,920	34,540-	10,408,380	387,360+	3.9+
- Revenues	1,121,083	1,011,800	39,170+	-	-	1,050,970		1,050,970	39,170+	3.9+
City Funding Request	8,988,473	9,009,220	66,360+	281,500	34,870	9,391,950	34,540-	9,357,410	348,190+	3.9+
(1) Excludes unexpended municipal contribution of \$20,747 transferred to Reserve for Capital Projects - Library										
<u>PARKING AUTHORITY</u>										
- Expenditures	2,277,645	2,229,960	21,860+	71,560	6,170	2,329,550		2,329,550	99,590+	4.5+
- Revenues	2,700,108	2,416,290	348,570+			2,764,860		2,764,860	348,570+	14.4+
Surplus (Deficit) prior to Debt Charges	422,463	186,330	326,710+	(71,560)	(6,170)	435,310		435,310	248,980+	133.6+
Deduct: Debt Charges	166,669	166,670				166,670		166,670		
Net Surplus (Deficit) Distributed *	255,794	19,660	326,710+	(71,560)	(6,170)	268,640		268,640	248,980+	
<u>HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS</u>										
	489,265	481,640	21,560+	14,360	73,540	591,100	12,490+	603,590	121,960+	25.3+

* Not included in Current Budget.

City of Hamilton
Treasury

APPENDIX "C-1"
EXECUTIVE
Page 2

SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE EXECUTIVE COMMITTEE AND CITY COUNCIL

Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment to 1986 Estimate Increase+ Decrease- (4)	Infla- tionary Cost (5)	Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Council/ Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropria- tion (7+8) (9)	Increase+ Decrease- over 1986 Estimate	
									Amount (9-3) (10)	Percent (10/3) (11)
HAMILTON ENTERTAINMENT AND CONVENTION FACILITIES INC. (H.E.C.F.I.)										
	(1)									
- Expenditures	8,226,043	8,120,910	46,920+	351,410	66,440	8,585,680	47,600+	8,633,280	512,370+	6.3+
- Revenues:										
Carry Forward Surplus	278,000	278,000	278,000-				139,000+	139,000	139,000-	50.0-
Other	6,362,248	5,688,340	265,410+	199,360		6,153,110		6,153,110	464,770+	8.2+
	6,640,248	5,966,340	12,590-	199,360		6,153,110	139,000+	6,292,110	325,770+	5.5+
CITY CONTRIBUTION	1,585,795	2,154,570	59,510+	152,050	66,440	2,432,570	91,400-	2,341,170	186,600+	8.7+

(1) Excludes \$707,775 unexpended municipal contribution distributed as follows:
 \$139,000 carried forward to 1987
 \$568,775 transferred to Reserve for Capital Projects - HECFI

[illegible]

Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment to 1986 Estimate Increase+ Decrease- (4)	Infla- tionary Cost (5)	Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Council/ Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropri- ation (7+8) (9)	Increase+ Decrease- over 1986 Estimate	
									Amount	Percent
									(9-3) (10)	(10/3) (11)
OTHERS										
Promotion and Public Relations	226,553	235,010	170,010-		200,000	265,000	175,000-	90,000	145,010-	61.7-
Consultants	50,000	50,000				50,000	50,000-		50,000-	100.0-
Emergency Measures			40,000+			40,000	40,000-			
TOTAL OTHERS	276,553	285,010	130,010-		200,000	355,000	265,000-	90,000	195,010-	68.4-
TOTAL LOCAL BOARDS AND OTHER BUDGETS	13,802,627	14,525,970	212,850-	620,280	424,850	15,358,250	484,810-	14,873,440	347,470+	2.4+
FINANCIALS										
Owners' Debt - Locals	603,363	603,380	119,990-			483,390		483,390	119,990-	19.9-
Capital Levy (6 Mills)	5,443,670	5,443,670	54,330+			5,498,000	18,000+	5,516,000	72,330+	1.3+
Reserves										
- Debt Charges	10,955,017	10,955,000	2,072,000+			13,027,000		13,027,000	2,072,000+	18.9+
- Off-Street Parking	352,726	386,000	6,610-			379,390		379,390	6,610-	1.7-
TOTAL FINANCIALS	17,354,776	17,388,050	1,999,730+			19,387,780	18,000+	19,405,780	2,017,730+	11.6+
TOTAL EXECUTIVE COMMITTEE	31,157,403	31,914,020	1,786,880+	620,280	424,850	34,746,030	466,810-	34,279,220	2,365,200+	7.4+

City of Hamilton
Treasury

APPENDIX "C-2"
FINANCE
Page 1

SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE FINANCE COMMITTEE AND CITY COUNCIL

DEPARTMENTS

Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment to 1986 Estimate Increase+ Decrease- (4)	Infla- tionary Cost (5)	Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Council/ Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropria- tion (7+8) (9)	Increase+ Decrease- over 1986 Estimate	
									Amount (9-3) (10)	Percent (10/3) (11)
CHIEF ADMINISTRATIVE OFFICE	142,504	142,980	130-	3,940		146,790	370-	146,420	3,440+	2.4+
TREASURY										
- Finance	2,345,867	2,405,380	29,780+	64,170	44,190	2,543,520	53,430-	2,490,090	84,710+	3.5+
- Systems and Data Processing	3,014,338	3,261,840	448,710-	145,960	436,430	3,395,520	341,910-	3,053,610	208,230-	6.4-
- Purchasing	268,840	260,230	7,280-	17,040	10,020	280,010	9,100-	270,910	10,680+	4.1+
- City Garage	(29,900)	1,650-	22,760-	21,730	2,680		1,200-	1,200-	450+	27.3+
TOTAL TREASURY	5,599,145	5,925,800	448,970-	248,900	493,320	6,219,050	405,640-	5,813,410	112,390-	1.9-
REAL ESTATE Property	431,466 4,410,668	453,350 4,698,480	5,880- 196,920-	15,750 205,560		463,220 5,019,710		463,220 4,825,710	9,870+ 127,230+	2.2+ 2.7+
TOTAL REAL ESTATE	4,842,134	5,151,830	202,800-	221,310	312,590	5,482,930	194,000-	5,288,930	137,100+	2.7+
CITY ARCHITECT	425,980	448,260	20,140-	28,920	19,600	476,640	8,300-	468,340	20,080+	4.5+
TOTAL DEPARTMENTS	11,009,763 =====	11,668,870 =====	672,040- =====	503,070 =====	825,510 =====	12,325,410 =====	608,310- =====	11,717,100 =====	48,230+ =====	0.4+ =====

OTHER BUDGETS										Increase+	
Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment	Infla- tionary Cost (5)	Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Council/ Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropria- tion (7+8) (9)	Increase+		
			to 1986						Decrease-	Estimate	Decrease-
			Estimate Increase+ Decrease- (4)						Estimate	Estimate	Estimate
Grants	724,964	726,000	24,000+			750,000		750,000	24,000+	3.3+	
Provisions for Reserves	4,537,929	1,147,360	131,140+			1,278,500		1,278,500	131,140+	11.4+	
Financial - Various	2,912,435	2,727,300	247,680-	285,210		2,764,830	7,570+	2,772,400	45,100+	1.7+	
Contingency			1,350,000+			1,350,000	700,000+	2,050,000	2,050,000+		
Miscellaneous	4,020,497	3,945,250	37,960-			3,907,290	16,000+	3,923,290	21,960-	0.6-	
TOTAL OTHER BUDGETS	12,195,825	8,545,910	1,219,500+	285,210		10,050,620	723,570+	10,774,190	2,228,280+	26.1+	
TOTAL FINANCE COMMITTEE	23,205,588	20,214,780	547,460+	788,280	825,510	22,376,030	115,260+	22,491,290	2,276,510+	11.3+	

City of Hamilton
Treasury

SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE LEGISLATION COMMITTEE AND CITY COUNCIL

Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment to 1986 Estimate Increase+ Decrease- (4)	Infla- tionary Cost (5)	Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Council/ Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropri- ation (7+8) (9)	Increase+ Decrease- over 1986 Estimate	
									Amount	Percent
									(9-3) (10)	(10/3) (11)
LEGISLATIVE	819,915	815,900	38,650+	23,310	7,200	885,060	42,920+	927,980	112,080+	13.7+
CITY CLERK	2,173,016	2,158,890	34,690+	46,540	43,720	2,283,840	31,730-	2,252,110	93,220+	4.3+
FILM ADVISORY COMMITTEE					15,000	15,000	7,500-	7,500	7,500+	
MAYOR'S RACE RELATIONS COMMITTEE *	4,769	10,300			25,000	35,300	25,000-	10,300		
STATUS OF WOMEN	8,888	8,950		350		9,300		9,300	350+	3.9+
CIVIC AWARDS, RECEPTIONS, DELEGATION HOSTINGS	39,310	28,000	4,000+		10,000	42,000	5,000-	37,000	9,000+	32.1+
	3,045,898	3,022,040	77,340+	70,200	100,920	3,270,500	26,310-	3,244,190	222,150+	7.4+
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

* Special Committee of Council.

City of Hamilton
Treasury

SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE PERSONNEL COMMITTEE AND CITY COUNCIL

Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment to 1986 Estimate Increase+ Decrease- (4)	Infla- tionary Cost (5)	Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Council Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropriation (7+8) (9)	Increase+ Decrease- over 1986 Estimate	
									Amount	Percent
									(9-3) (10)	(10/3) (11)
CITY SOLICITOR	1,010,356	1,011,250	76,480+	38,730		1,126,460	2,880-	1,123,580	112,330+	11.1+
HUMAN RESOURCES CENTRE	789,980	883,400	40,480+	23,490	31,080	978,450	38,530-	939,920	56,520+	6.4+
FIRE	20,952,452	21,610,120	611,400+	589,260	332,140	23,142,920	550,700-	22,592,220	982,100+	4.5+
	22,752,788	23,504,770	728,360+	651,480	363,220	25,247,830	592,110-	24,655,720	1,150,950+	4.9+
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====



SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE PLANNING AND DEVELOPMENT COMMITTEE AND CITY COUNCIL

Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment to 1986		Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Council/ Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropriation (7+8) (9)	Increase+ Decrease- over 1986 Estimate	
			Estimate Increase+ Decrease- (4)	Inflationary Cost (5)					Amount (9-3) (10)	Percent (10/3) (11)
BUILDING	3,019,475	3,124,390	73,510+	95,570	10,060	3,303,530	32,060-	3,271,470	147,080+	4.7+
COMMUNITY DEVELOPMENT	378,225	387,660	1,320+	11,520	9,000	409,500	118,950+	528,450	140,790+	36.3+
SHUTTLE BUS DEMONSTRATION	20,000									
HAMILTON HOUSING COMPANY LIMITED - NET DEFICIT	3,836	8,690	8,760+		5,520	22,970		22,970	14,280+	164.3+
COMMITTEE OF ADJUSTMENT	11,000	11,000				11,000		11,000		
PLANNING - By Region	1,464,401	1,475,600	7,960+	43,030	63,850	1,590,440	68,250-	1,522,190	46,590+	3.2+
	4,896,936	5,007,340	91,550+	150,120	88,430	5,337,440	18,640+	5,356,080	348,740+	7.0+

City of Hamilton
Treasury

SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE TRANSPORT AND ENVIRONMENT COMMITTEE AND CITY COUNCIL

Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment to 1986 Estimate Increase+ Decrease- (4)	Infla- tionary Cost (5)	Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropria- tion (7+8) (9)	Increase+ Decrease- over 1986 Estimate	
									Amount (9-3) (10)	Percent (10/3) (11)
<u>TRAFFIC</u>										
- For City	2,452,950	2,612,790	12,280+	113,530	316,930	3,055,530	70,200-	2,985,330	372,540+	14.3+
<u>PUBLIC WORKS</u>										
STREETS DIVISION	13,154,812	12,744,680	72,720+	461,190	435,100	13,713,690	328,490-	13,385,200	640,520+	5.0+
CENTRAL SERVICES										
GARAGE DIVISION	(45,786)	(16,100)	142,200-	158,300		-	42,430-	(42,430)	26,330-	163.5-
TOTAL PUBLIC WORKS	13,109,026	12,728,580	69,480-	619,490	435,100	13,713,690	370,920-	13,342,770	614,190+	4.8+
<u>SERVICES PURCHASED</u>										
FROM THE REGION										
Local Roads	3,289,483	3,435,700	21,130+	87,570		3,544,400	9,070-	3,535,330	99,630+	2.9+
School Traffic	559,704	606,140	7,860+	24,560	11,300	649,860	3,970+	653,830	47,690+	7.9+
Pollution Control	61,652	70,100	1,480-			68,620	180-	68,440	1,660-	2.4-
	3,910,839	4,111,940	27,510+	112,130	11,300	4,262,880	5,280-	4,257,600	145,660+	3.5+
TOTAL CITY SERVICES	19,472,815	19,453,310	29,690-	845,150	763,330	21,032,100	446,400-	20,585,700	1,132,390+	5.8+
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<u>SERVICES SOLD TO</u>										
THE REGION										
Traffic Services		1,736,120	114,930+			1,851,050		1,851,050	114,930+	6.6+
Street Services *		3,987,500				3,987,500		3,987,500		
Recovery from Region		5,723,620-	114,930-			5,838,550-		5,838,550-	114,930-	2.0-
		-	-			-		-	-	-
TOTAL TRANSPORT AND ENVIRONMENT	19,472,815	19,453,310	29,690-	845,150	763,330	21,032,100	446,400-	20,585,700	1,132,390+	5.8+
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

* Estimates Only

City of Hamilton
Treasury

SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS
REVIEWED AND ADJUSTED BY THE HAMILTON-SCOURGE SPECIAL COMMITTEE AND CITY COUNCIL

Description (1)	1986 Actual (2)	1986 Estimate (3)	Adjustment to 1986 Estimate Increase+ Decrease- (4)	Infla- tionary Cost (5)	Expansion Service Level (6)	1987 Original Estimate (3+4+5+6) (7)	Committee Adjustment Increase+ Decrease- (8)	1987 Resultant Appropriation (7+8) (9)	Increase+ Decrease- over 1986 Estimate	
									Amount (9-3) (10)	Percent (10/3) (11)
HAMILTON-SCOURGE PROJECT	99,979	125,770	24,080-	820	25,250	127,760	330-	127,430	1,660+	1.3+

City of Hamilton
Treasury

CONSOLIDATED LISTING OF FUNDED SERVICE/PROGRAM PACKAGES AFTER REVIEW AND ADJUSTMENTS
BY CITY COUNCIL JANUARY 29, 1987

<u>Package Number</u> (1)	<u>Package Rank</u> (2)	<u>Department/ Local Board</u> (3)	<u>Package Description</u> (4)	<u>Amount</u> (5)
FIRE-01A	1	FIRE	New Fire Station - operational October 1/87 - includes additional staff - delayed hiring - operational December 26/87	158,880
PARKS-15	2	PARKS	Contract weed spraying program - parks sprayed twice a year	40,000
PROP-02A	3	PROPERTY	Mechanical and Building Maintenance	28,450
PROP-02B		PROPERTY	Mechanical and Building Maintenance - \$38,000 funded from Reserve	
PUBWK-07A	4	PUBLIC WORKS	Crushing fees of excavated materials	26,500
PARKS-03A	5	PARKS	Improved grass maintenance of Parks	17,500
PARKS-03B		PARKS	Improved grass maintenance of Parks - \$10,450 of equipment funded from Reserve	
PROP-01A	6	PROPERTY	Health and safety items	17,900
PROP-01B		PROPERTY	Health and safety items - \$34,500 funded from Reserve	
C&R-02A	7	CULTURE & RECREATION	Health safety and/or regulations, security historic sites	9,860
CLERK-03	8	CITY CLERK	Election - realignment of polling subdivisions	10,000
PARKS-01	10	PARKS	Maintenance of parks developed in 1986	7,950
PARKS-06A	11	PARKS	Maintenance of new fields developed at Mohawk Sports Park	27,000
PARKS-06B		PARKS	Maintenance of new fields developed at Mohawk Sports Park - \$23,000 of equipment funded from Reserve	
PUBWK-06	12	PUBLIC WORKS	Additional Staff - (3) man garbage crew - April 1/87	111,000
C&R-01	13	CULTURE & RECREATION	Additional staff - playground equipment repairman - May 1/87 - includes vehicle - \$20,600 funded from Reserve	18,690
PARKS-04	14	PARKS	Baseball Diamond Park improvements	25,000
TREAS-07	15	TREASURY - SYSTEMS	Re-microfilm for jacketing City Clerks Birth and Death Register	3,500
H HOUS-01	16	HAMILTON HOUSING	Increase caretaking services from 2.5 to 3.5 days per week	5,520
TREAS-02	17	TREASURY - FINANCE	Replace 13 chairs	2,340
LEGIS-04	18	LEGISLATIVE	City Hall Open House	2,000
TREAS-08	19	TREASURY - SYSTEMS	Microfiche reader for Computer Output Microfilm - Microfilm Department	470
PKGA-02	20	PARKING AUTHORITY	Supply maintenance staff with individual sets of tools - \$670	
PROP-04A	21	PROPERTY	Repair special items	23,850
PROP-04B	21	PROPERTY	Repair special items - \$12,000 funded from Reserve	
PARKS-05	22	PARKS	Improvements to Elizabeth Bagshaw Soccer Field	7,000
TREAS-10	23	TREASURY - SYSTEMS	Provide treasury records in microfiche form - equipment and supplies	3,850
PUBWK-01A	24	PUBLIC WORKS	1 Calculator	250
C&R-10	25	CULTURE & RECREATION	Winterfest program expansion	20,000

City of Hamilton
Treasury

CONSOLIDATED LISTING OF FUNDED SERVICE/PROGRAM PACKAGES AFTER REVIEW AND ADJUSTMENTS
BY CITY COUNCIL JANUARY 29, 1987

<u>Package Number</u> (1)	<u>Package Rank</u> (2)	<u>Department/ Local Board</u> (3)	<u>Package Description</u> (4)	<u>Amount</u> (5)
TREAS-03A	26	TREASURY - SYSTEMS	Additional staff - (1) Programmer, (1) Systems Analyst - July 1/87 - \$53,440 - delayed hiring to September 1/87	32,940
PUBWK-11A	27	PUBLIC WORKS	Upgrade Grid Tree Trimming Program continued from 1986	65,000
EXCOM-02	28	EXECUTIVE COMMITTEE	Public Relations - City Promotion - funding of various promotional activities; e.g. pamphlets, brochures, etc.	25,000
PROP-03A	29	PROPERTY	Grounds Repairs and Building Maintenance	26,910
PROP-03B		PROPERTY	Grounds Repairs and Building Maintenance - \$10,000 funded from Reserve	
PARKS-20	30	PARKS	Maintenance of Veevers Property	20,000
LEGIS-01	31	LEGISLATIVE	Rental (1) - Cellular Phone - Mayor's vehicle	2,680
C&R-14	32	CULTURE & RECREATION	Additional staff - 5 playlot leaders - June 29, 1987	8,830
TREAS-09	33	TREASURY - SYSTEMS	Provide personnel records in microfiche form - equipment and supplies	4,800
COMDE-01	34	COMMUNITY DEVELOPMENT	Installation and maintenance of banners	9,000
TRAFF-01A	35	TRAFFIC	Additional Staff - (2) Serviceman positions plus new vehicle - July 1/87 - vehicle amount of \$56,450 funded from Reserve - net cost \$12,290 - delayed hiring to September 1/87	8,190
TREAS-06	36	TREASURY - SYSTEMS	Workstations as required by User Groups and Information Systems Study	174,220
HECFI-01	37	CONVENTION CENTRE	Improve Head Porter position from part-time to full-time - net cost	7,440
C&R-19	38	CULTURE & RECREATION	Additional staff - part-time program assistant for expanded "4" Senior Citizen gym and pool programmers	12,020
PROP-05A	39	PROPERTY	Painting Maintenance	39,850
PROP-05B		PROPERTY	Painting Maintenance - \$16,000 funded from Reserve	
C&R-13	41	CULTURE & RECREATION	Prefabricated pool office at Jimmy Thompson Pool	8,450
LEGIS-50	43	LEGISLATIVE	Additional Staff - 3 aldermanic secretaries - April 1/87 - \$67,500 - delayed to June 1/87	52,500
PARKS-14A	45	PARKS	Improved Park tree care	40,000
PARKS-14B	45	PARKS	Improved Park tree care - \$16,000 of equipment funded from Reserve	
PARKS-24	46	PARKS	Additional lighting King's Forest Winter Sports Park	2,900
C&R-50	47	CULTURE & RECREATION	Consultant - major aquatic centre - 50% subsidy of \$15,000 cost - net	7,500
HECFI-02	48	CONVENTION CENTRE	Improve Banquet Secretary position from part-time to full-time - net cost	3,990
PARKS-11A	49	PARKS	Improved maintenance Chedoke Golf Course playing surfaces	20,000
FIRE-02	51	FIRE	Rental - Communications Equipment	5,890

City of Hamilton
Treasury

CONSOLIDATED LISTING OF FUNDED SERVICE/PROGRAM PACKAGES AFTER REVIEW AND ADJUSTMENTS
BY CITY COUNCIL JANUARY 29, 1987

<u>Package Number</u> (1)	<u>Package Rank</u> (2)	<u>Department/ Local Board</u> (3)	<u>Package Description</u> (4)	<u>Amount</u> (5)
CEMET-03	52	CEMETERY	Leveling existing area of Woodland Cemetery for cremation and columbarium sites	5,050
PARKS-12A	54	PARKS	Improved maintenance King's Forest Golf Course	20,000
PARKS-12B		PARKS	Improved maintenance King's Forest Golf Course - \$30,000 of equipment funded from Reserve	
C&R-23	55	CULTURE & RECREATION	Historic Sites - Expo System	1,870
TRAFF-02	56	TRAFFIC	Additional Staff - (1) Technologist - April 1/87 - \$25,320 - delayed hiring to June 1/87	19,690
PARKS-19A	57	PARKS	Reglazing greenhouse Gage Park	30,000
ARCH-01	58	ARCHITECT	Staff Energy Auditor function from (8) months to full year	15,000
HECFI-03	59	CONVENTION CENTRE	Improve Storeman position from part-time to full-time - net cost	510
C&R-15A	60	CULTURE & RECREATION	Historic Sites - equipment, furnishings, acquisitions, supplies, and Services I	6,530
TREAS-05A	61	TREASURY - SYSTEMS	Additional staff - (1) Support Services Technician - July 1/87 - \$19,440 - delayed hiring to September 1/87	11,990
CLERK-04A	62	CITY CLERK	Handicapped door openers - Hamilton Farmers' Market	5,400
CLERK-07	64	CITY CLERK	Service section equipment (1) utility cart (1) paper shredder	1,400
BUILD-02	65	BUILDING	Rental upgraded pocket paging equipment for staff	2,340
PARKS-18	66	PARKS	Mangalore Garden maintenance	1,650
C&R-22	68	CULTURE & RECREATION	Increase service of Head Golf Course Cashiers from 20 to 28 weeks	4,190
PUBWK-10A	70	PUBLIC WORKS	Labour and Equipment rental for tree stake removal program	15,000
C&R-09A	71	CULTURE & RECREATION	Historic Sites - increase part-time support staff	3,890
PARKS-09A	72	PARKS	Maintenance of Beach Strip lots	20,000
PARKS-09B		PARKS	Maintenance of Beach Strip lots - \$13,000 of equipment funded from Reserve	
C&R-16	73	CULTURE & RECREATION	Supply and install Lawfield Arena Dehumidifier - funded from Reserve - \$40,000	
BUILD-04	74	BUILDING	Rental video equipment for staff training	550
TREAS-04A	75	TREASURY - SYSTEMS	Software package for Security backup and recovery of mainframe computer systems	16,500
C&R-28A	76	CULTURE & RECREATION	Street signage for direction to major recreation facilities	2,000
CEMET-02	77	CEMETERY	Purchase Giant Vac - funded from Reserve - \$21,500	

City of Hamilton
Treasury

CONSOLIDATED LISTING OF FUNDED SERVICE/PROGRAM PACKAGES AFTER REVIEW AND ADJUSTMENTS
BY CITY COUNCIL JANUARY 29, 1987

<u>Package Number</u> (1)	<u>Package Rank</u> (2)	<u>Department/ Local Board</u> (3)	<u>Package Description</u> (4)	<u>Amount</u> (5)
TREAS-11	78	TREASURY - SYSTEMS	Reproduce historical prints of photographs taken in 1800's and 1900's	9,530
C&R-17A	80	CULTURE & RECREATION	Historic sites - Alterations/Equipment Maintenance and Technical I	8,560
PKGA-01	81	PARKING AUTHORITY	Purchase ergonomically suitable micro-computer furniture - \$5,500	
CLERK-50A	84	CITY CLERK	Additional Staff - (1) Legislative Assistant - April 1/87 - \$22,000 - delayed to June 1/87	17,200
TRAFF-05A	86	TRAFFIC	Drafting and Traffic Counting equipment and supplies	1,280
C&R-24A	88	CULTURE & RECREATION	Historic Sites - equipment, furnishings, acquisitions, supplies and Services III	1,650
HECFI-04	90	CONVENTION CENTRE	Improve Information Desk Supervisor position from part-time to full-time - net cost	1,180
PARKS-10A	93	PARKS	Mountain Lawnbowling improvements	10,000
SCOUR-01	100	HAMILTON-SCOURGE	Fund Raising Consultant for the Hamilton-Scourge Project	25,000
LIBR-01	113	LIBRARY	Salaries and Wages - temporary help, Summer Reading Club, general page time, part-time clerical position	15,000
PARKS-13B		PARKS	Slide projector for Horticultural Section - \$1,000 funded from Reserve	
PARKS-17B		PARKS	Upgrading of Horticultural Section - \$15,000 of equipment funded from Reserve	
PARKS-21		PARKS	Park development - \$200,000 funded from 5% Parks Dedication Reserve	
C&R-12		CULTURE & RECREATION	Playlot equipment - \$65,000 funded from 5% Parks Dedication Reserve	
BUILD-01		BUILDING	Supply and install 2 mult-line switchboards - \$6,000 funded from Reserve	
PUBWK-12		PUBLIC WORKS	Purchase 1 log clipper - \$30,000 funded from Reserve	
PUBWK-13		PUBLIC WORKS	Purchase 1 metal detector - \$1,500 funded from Reserve	
TOTAL FUNDED PACKAGES				1,418,580 =====

City of Hamilton
Treasury

APPENDIX "E"

COMPARISON OF TAXABLE ASSESSMENT AND POPULATION, 1978 TO 1987
ALONG WITH AMOUNTS AND PERCENTAGE ADJUSTMENTS,
YEAR-BY-YEAR, FOR THE CITY OF HAMILTON

T h o u s a n d s o f D o l l a r s											
	1987	1986									
	Unrevised/ Estimate	Final	Unrevised	1985	1984	1983	1982	1981	1980	1979	1978
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>Assessment</u>											
Residential	518,210	511,211	512,687	505,307	503,788	494,250	488,284	475,601	477,763	482,244	474,532
Non-Residential	400,976	394,255	394,692	391,616	384,793	379,526	384,281	368,844	366,134	358,994	358,114
(1)	919,186	905,466	907,379	896,923	888,581	873,776	872,565	844,445	843,897	841,238	832,646
Per Capita	2,934	2,943	2,949	2,915	2,884	2,836	2,832	2,776	2,752	2,744	2,700
(1) This is the unrevised taxable assessment made in the year 1986 upon which 1987 taxes shall be levied. Final assessments are quoted for all other years.											
Increase over prior year	1.30%	.95%	1.17%	.94%	1.70%	.14%	3.3%	.07%	.32%	1.03%	2.59%
<u>Distribution - Percentage</u>											
Residential	56.38%	56.45%	56.50%	56.34%	56.70%	56.56%	55.96%	56.32%	56.61%	57.33%	56.99%
Non-Residential	43.62%	43.55%	43.50%	43.66%	43.30%	43.44%	44.04%	43.68%	43.39%	42.67%	43.01%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<u>Population</u>											
				(a)							
Number	307,690	307,690	307,690	307,690	308,102	308,102	308,102	304,159	306,640	306,538	308,365
Increase (Decrease) over prior year				(.13%)			1.3%	(.81%)	.03%	(.59%)	(1.14%)

(a) Based on a Provincial Census conducted in the 1985 election year.

City of Hamilton
Treasury

APPENDIX "F"

COMPARISON OF TOTAL TAXATION LEVIES AND MILL RATES 1986 TO 1987

	Tax Levies				Residential Mill Rates				Non-Residential Mill Rates			
	1986		1987				Increase+ Decrease-				Increase+ Decrease-	
	Amount (1)	% of Total (2)	Amount (3)	% of Total (4)	1986 (5)	1987 (6)	Amount (7)	% (8)	1986 (9)	1987 (10)	Amount (11)	% (12)
Municipal												
City	\$ 77,525,980	31.2%	\$ 83,133,620	29.8%	79.3485	83.9779	4.6294+	5.8%+	93.3512	98.7975	5.4463+	5.8%+
Region	62,059,660	24.9%	68,640,000	24.6%	63.5186	69.3371	5.8185+	9.2%+	74.7278	81.5731	6.8453+	9.2%+
Total Municipal	\$139,585,640	56.1%	151,773,620	54.4%	142.8671	153.3150	10.4479+	7.3%+	168.0790	180.3706	12.2916+	7.3%+
Education												
<u>Board of Education for the City of Hamilton</u>												
Elementary	\$ 55,832,860	22.4%	\$ 61,054,310	21.9%	68.4729	73.9790	5.5061+	8.0%+	80.5564	87.0341	6.4777+	8.0%+
Secondary	42,253,080	17.0%	44,886,050	16.1%	43.2464	54.3880	11.1416+	25.8%+	50.8781	63.9859	13.1078+	25.8%+
	\$ 98,085,940	39.4%	\$105,940,360	38.0%	111.7193	128.3670	16.6477+	14.9%+	131.4345	151.0200	19.5855+	14.9%+
<u>Hamilton-Wentworth Roman Catholic Separate School Board</u>												
Elementary	\$ 11,067,330	4.5%	\$ 12,180,910	4.4%	68.4729	73.9790	5.5061+	8.0%+	80.5564	87.0341	6.4777+	8.0%+
Secondary			8,955,190	3.2%		54.3880	54.3880+			63.9859	63.9859+	
	\$ 11,067,330	4.5%	\$ 21,136,100	7.6%	68.4729	128.3670	59.8941+	87.5%+	80.5564	151.0200	70.4636+	87.5%+
Total Education	\$109,153,270	43.9%	\$127,076,460	45.6%								
Total Levy	\$248,738,910	100.0%	\$278,850,080	100.0%								
Total Mill Rates - Public and Separate School Supporters					254.5864	281.6820	27.0956+	10.6%+	299.5135	331.3906	31.8771+	10.6%+

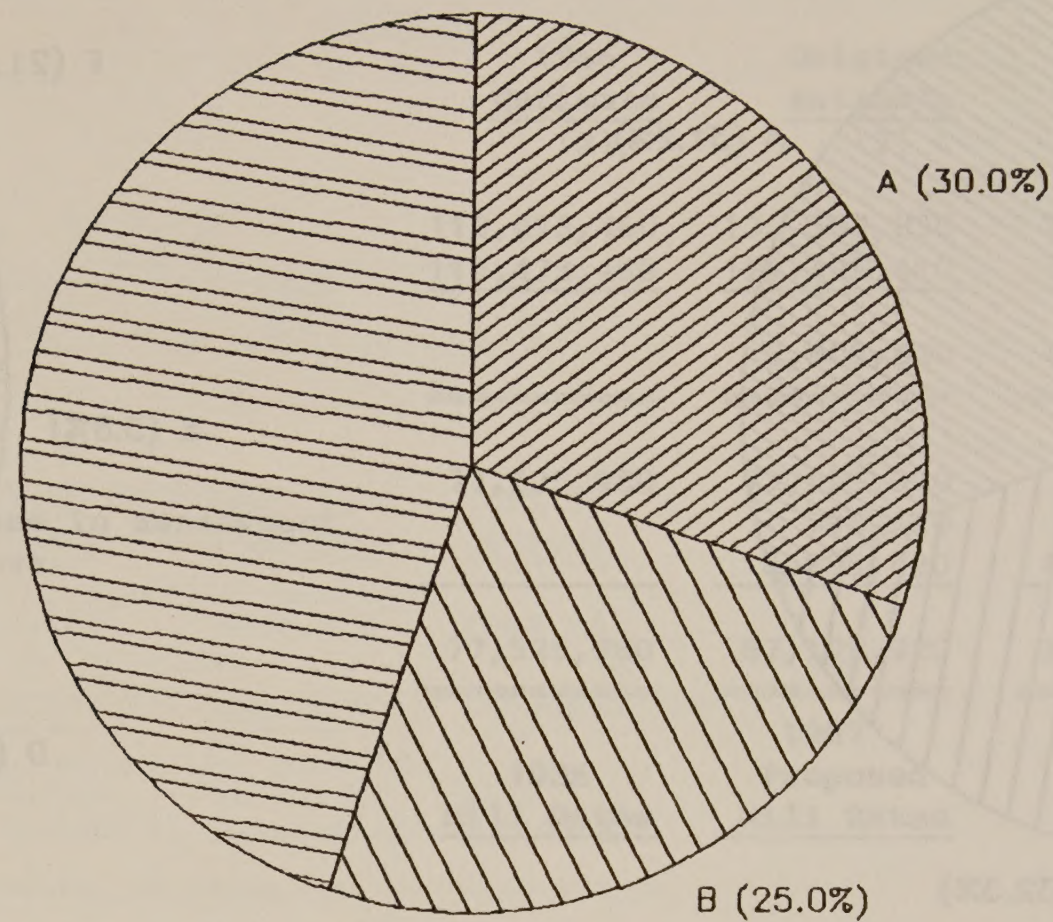
City of Hamilton
Treasury

APPENDIX "G"

COMPARISON OF TOTAL RESIDENTIAL MILL RATES
FOR THE 4-YEAR PERIOD 1984 - 1987

	Residential Mill Rates				Increase+ 1987 over 1984		Average Increase+ Compounded over three Years		Actual Average % Increase per Year (9)
	1984 (1)	1985 (2)	1986 (3)	1987 (4)	Mills (5)	% (6)	Mills (7)	% (8)	
<u>Municipal</u>									
City	69.7323	73.4019	79.3485	83.9779	14.2456+	20.4%+	4.7485+	6.8%+	6.4%+
Region	56.8038	59.6126	63.5186	69.3371	12.5333+	22.1%+	4.1778+	7.4%+	6.9%+
Total Municipal	126.5361	133.0145	142.8671	153.3150	26.7789+	21.2%+	8.9263+	7.1%+	6.6%+
<u>Education</u>	102.4846	110.6781	111.7193	128.3670	25.8824+	25.3%+	8.6275+	8.4%+	7.9%+
Total	229.0207 =====	243.6926 =====	254.5864 =====	281.6820 =====	52.6613+ =====	23.0%+ =====	17.5538+ =====	7.7%+ =====	7.2%+ =====

1987 TAX DOLLAR APPORTIONMENT



Key	Description
A	City
B	Region
C	Education

Amount (000's)	Dollar Apportionment
83,134	0.30
68,640	0.25
127,076	0.45

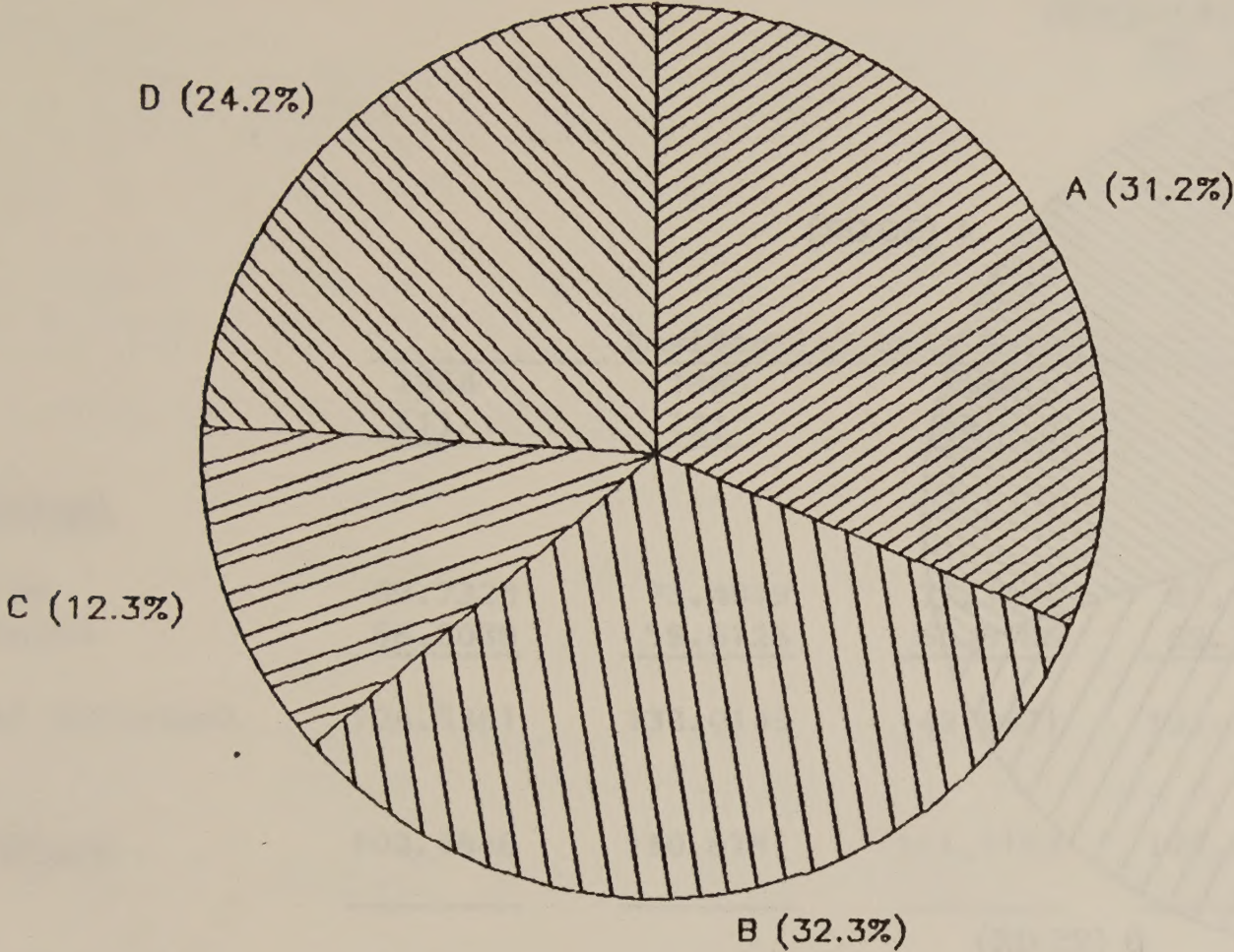
278,850	1.00
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1987 ESTIMATED CITY OF HAMILTON

FOR REGIONAL PURPOSES - REVENUES

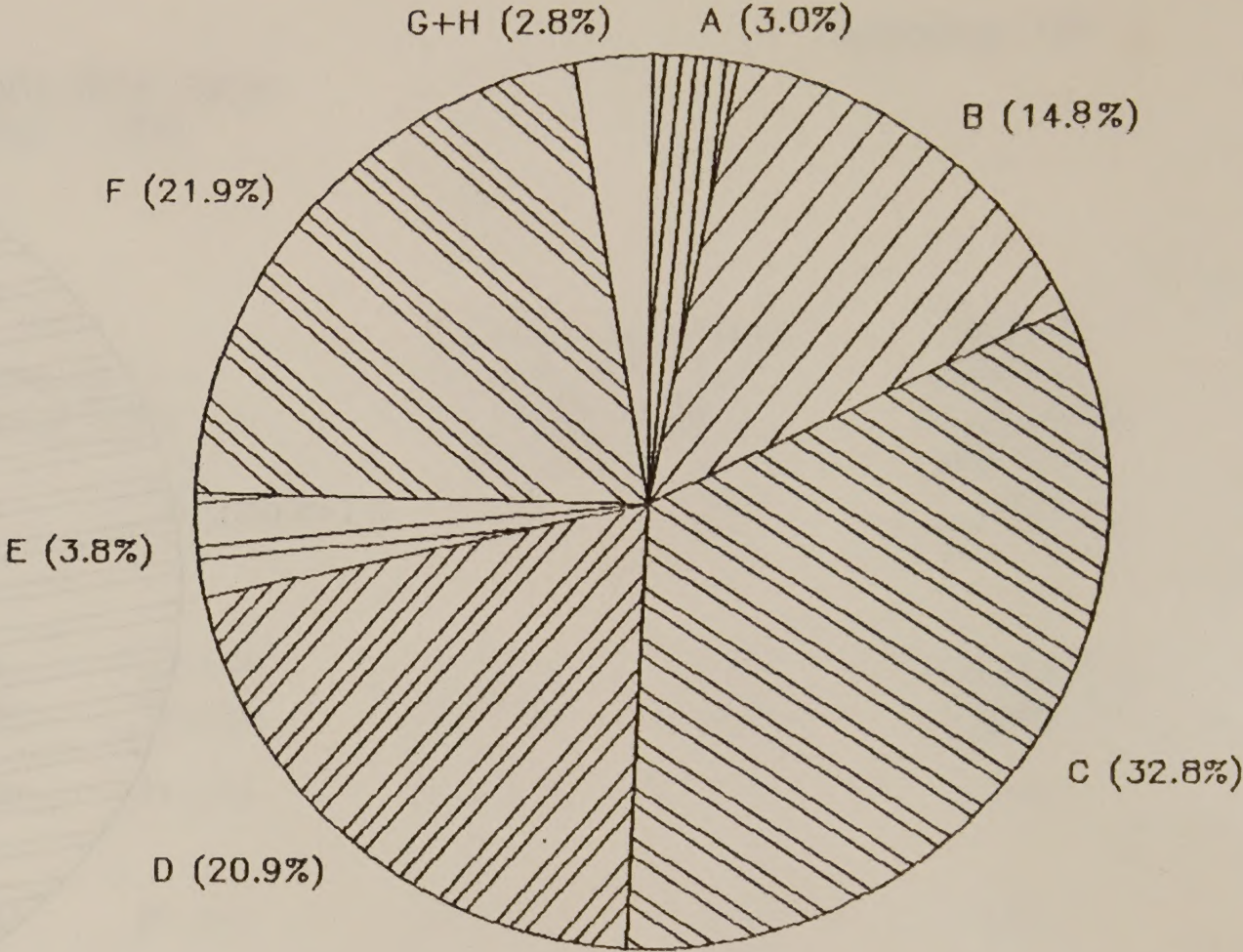
1987 ESTIMATED CITY OF HAMILTON

FOR REGIONAL PURPOSES - EXPENDITURES



SOURCE OF REVENUES
(000'S)

Key	Description	Amount \$	Percentage of Total
A	Taxation		
	Levy (net)	68,640	30.0
	Supplementary Taxes	1,007	0.4
	Special Assessment	1,850	0.8
		71,497	31.2
B	Provincial Grants	74,054	32.3
C	Water and Sewer Rates	28,195	12.3
D	Other Revenues	55,404	24.2
		229,150	100.0



PURPOSE FOR WHICH EXPENDED
(000'S)

Key	Description	Amount \$	Percentage of Total
A	General Government	6,808	3.0
B	Protection to persons and property	34,046	14.8
C	Transportation Services	75,259	32.8
D	Environmental Services	47,936	20.9
E	Health Services	8,637	3.8
F	Social and Family Services	50,136	21.9
G	Recreation and Cultural Services	3,158	1.4
H	Planning and Development	3,170	1.4
		229,150	100.0

City of Hamilton
Treasury

**SUMMARY OF THE 1987 TAXATION REQUIREMENT
TOTAL LEVY AND MILL RATES FOR 1987 COMPARED WITH 1986**

Description (1)	1986 Estimate (2)	Original Estimate (3)	1 9 8 7 Committee Adjustment		Resultant Estimate (5)	Increase+ Decrease- over 1986 Estimate	
			Increase+ Decrease- (4)			Amount (6)	Percentage (7)
A. Summary of City Requirements Only							
Expenditures	119,473,460	130,300,830	2,565,020-		127,735,810	8,262,350+	6.9+
Revenues	119,473,460	121,495,410	1,657,570+		123,152,980	3,679,520+	3.1+
Additional Tax Requirement for 1987		8,805,420	4,222,590-		4,582,830	4,582,830+	
	=====	=====	=====		=====	=====	=====
<u>Summary of 1987 Total Levy</u>							
1. 1986 Levy	77,525,980	77,525,980			77,525,980		
2. Levy increase resulting from a 1.3% increase in assessment		798,520	226,290+		1,024,810	1,024,810+	
3. Additional Tax Requirement as outlined above		8,805,420	4,222,590-		4,582,830	4,582,830+	
	=====	=====	=====		=====	=====	=====
Total Levy	77,525,980	87,129,920	3,996,300-		83,133,620	5,607,640+	7.2+
	=====	=====	=====		=====	=====	=====
		1987					
B. Total Mill Rate Comparisons	1986	Proposed					
	Mill Rates	Mill Rates					
<u>Residential</u>							
City	79.3485	88.0148	4.0369-		83.9779	4.6294+	5.8+
Region	63.5186	69.3238			69.3371	5.8185+	9.2+
Education	111.7193	128.3670			128.3670	16.6477+	14.9+
Total Residential Mill Rate	254.5864	285.7056	4.0369-		281.6820	27.0956+	10.6+
	=====	=====	=====		=====	=====	=====
<u>Non-Residential</u>							
City	93.3512	103.5468	4.7493-		98.7975	5.4463+	5.8+
Region	74.7278	81.5574			81.5731	6.8453+	9.2+
Education	131.4345	151.0200			151.0200	19.5855+	14.9+
Total Non-Residential Mill Rate	299.5135	336.1242	4.7493-		331.3906	31.8771+	10.6+
	=====	=====	=====		=====	=====	=====

City of Hamilton
Treasury

1987 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF REVENUES

Actual		Estimate	Account	Description	Original Estimate 1987 (6)	Council/ Committee Adjustment Increase+ Decrease- (7)	Resultant Appropriation 1987 (6+7) (8)	Increase+ Decrease- over 1986 Estimate	
1985 (1)	1986 (2)	1986 (3)	Number (4)					Amount (8-3) (9)	Percent (9/3) (10)
2,250,000	2,000,000	2,000,000	0301	Surplus from Previous Year	1,750,000		1,750,000	250,000-	12.5-
Taxation									
235,595,949	248,580,909	248,738,910	0302-01	Levy	274,040,960	4,809,120+	278,850,080	30,111,170+	12.1+
3,937,881	4,038,621	2,095,540	-03/04	Supplementary	3,000,000		3,000,000	904,460+	43.2+
5,985,482	6,223,985	6,180,340	-06/07/09	Special Assessments	6,525,520		6,525,520	345,180+	5.6+
245,519,312	258,843,515	257,014,790		Total Taxation Revenues	283,566,480	4,809,120+	288,375,600	31,360,810+	12.2+
Other Revenues									
24,121,516	25,688,270	25,461,590	0303	Contributions, Grants and Subsidies	26,573,170	633,020+	27,206,190	1,744,600+	6.9+
3,584,203	4,145,568	3,006,870	0304	Licences and Permits	3,257,340	197,600+	3,454,940	448,070+	14.9+
8,573,667	6,920,483	6,511,300	0305	Interest, Tax Penalties, etc.	6,410,000		6,410,000	101,300-	1.6-
904,764	969,454	920,160	0306	Rents, Concession and Franchises	960,990	2,450-	958,540	38,380+	4.2+
1,814,116	1,817,119	1,760,000	0307	Fines	1,675,000	404,860+	2,079,860	319,860+	18.2+
672,737	455,325	400,440	0308	Service Charges	347,640	7,500+	355,140	45,300-	11.3-
2,720,662	2,685,029	2,771,120	0309	Recreation and Community Services	3,012,350		3,012,350	241,230+	8.7+
974,690	1,117,506	868,800	0310	Miscellaneous	995,740	150,000+	1,145,740	276,940+	31.9+
500,000	119,391		0311	Transfer from Snow Control Reserve					
924,935	958,177	989,880	0313	Cemeteries	1,060,210		1,060,210	70,330+	7.1+
714,362	676,203	614,370	0315	Recoveries from Other Departments	633,640	40,750+	674,390	60,020+	9.8+
45,505,652	45,552,525	43,304,530		Total Other Revenues	44,926,080	1,431,280+	46,357,360	3,052,830+	7.0+
293,274,964	306,396,040	302,319,320		TOTAL REVENUES	330,242,560	6,240,400+	336,482,960	34,163,640+	11.3+
=====	=====	=====			=====	=====	=====	=====	=====

City of Hamilton
Treasury
1987 COMPARATIVE STATEMENT OF ESTIMATES
REVENUE DETAIL
TAXATION

					REVENUE DETAIL				Resultant	Increase+/Decrease-	
Actual		Estimate	Account	Description	TAXATION		Original	Committee	Appropria-	over 1986	
1985	1986	1986	Number		Assessment	Mills	Estimate	Adjustment	tion	Amount	Percent
(1)	(2)	(3)	(4)	(5)			1987	Increase+	1987	(8-3)	(9/3)
							(6)	Decrease-	(6 + 7)	(9)	(10)
								(7)	(8)		
2,250,000	2,000,000	2,000,000	0301 01 50	Surplus from previous year			1,750,000		1,750,000	250,000-	12.5-
=====	=====	=====	0302	Taxation			=====	=====	=====	=====	=====
				Realty							
				Residential							
37,090,529	40,563,831	40,680,980		City of Hamilton	518,210,149	83.9779	40,956,030	2,562,170+	43,518,200	2,837,220+	7.0+
30,145,630	32,565,180	32,565,180		Hamilton-Wentworth							
				Region	518,210,149	69.3371	35,931,180		35,931,180	3,366,000+	10.3+
				Board of Education							
24,470,000	25,854,760	25,854,760		- elementary	381,148,996	73.9790	28,197,020		28,197,020	2,342,260+	9.1+
22,847,840	22,171,890	22,171,890		- secondary	381,148,996	54.3880	20,729,940		20,729,940	1,441,950-	6.5-
				Separate School Board							
8,651,230	9,250,440	9,250,440		- elementary	137,061,153	73.9790	10,139,650		10,139,650	889,210+	9.6+
				- secondary	137,061,153	54.3880	7,454,490		7,454,490	7,454,490+	-
123,205,229	130,406,101	130,523,250					143,408,310	2,562,170+	145,970,480	15,447,230+	11.8+
				Non-Residential							
23,029,937	25,121,968	25,145,700		City of Hamilton	274,103,364	98.7975	25,502,940	1,577,790+	27,080,730	1,935,030+	7.7+
18,732,130	20,129,170	20,129,170		Hamilton-Wentworth							
				Region	274,103,364	81.5731	22,359,450		22,359,450	2,230,280+	11.1+
				Board of Education							
19,467,570	20,378,260	20,378,260		- elementary	257,095,557	87.0341	22,376,080		22,376,080	1,997,820+	9.8+
14,197,350	13,704,860	13,704,860		- secondary	257,095,557	63.9859	16,450,500		16,450,500	2,745,640+	20.0+
				Separate School							
1,113,570	1,320,940	1,320,940		- elementary	17,007,807	87.0341	1,480,260		1,480,260	159,320+	12.1+
				- secondary	17,007,807	63.9859	1,088,260		1,088,260	1,088,260+	-
76,540,557	80,655,198	80,678,930					89,257,490	1,577,790+	90,835,280	10,156,350+	12.6+
				Business							
10,788,203	11,682,229	11,699,300		City of Hamilton	126,872,395	98.7975	11,865,530	669,160+	12,534,690	835,390+	7.1+
8,773,290	9,365,310	9,365,310		Hamilton-Wentworth							
				Region	126,872,395	81.5731	10,349,370		10,349,370	984,060+	10.5+
				Board of Education							
9,222,470	9,599,840	9,599,840		- elementary	120,426,545	87.0341	10,481,210		10,481,210	881,370+	9.2+
6,649,400	6,376,330	6,376,330		- secondary	120,426,545	63.9859	7,705,610		7,705,610	1,329,280+	20.8+
				Separate School Board							
416,800	495,950	495,950		- elementary	6,445,850	87.0341	561,000		561,000	65,050+	13.1+
				- secondary	6,445,850	63.9859	412,440		412,440	412,440+	-
35,850,163	37,519,659	37,536,730					41,375,160	669,160+	42,044,320	4,507,590+	12.0+
235,595,949	248,580,958	248,738,910					274,040,960	4,809,120+	278,850,080	30,111,170+	12.1+
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City of Hamilton
Treasury
1987 COMPARATIVE STATEMENT OF ESTIMATES

REVENUE DETAIL

TAXATION

Actual		Estimate	Account	Description	Assessment	Mills	Original	Committee	Resultant	Increase+	Decrease-
1985	1986	1986	Number				Estimate	Adjustment	Appropriation	over 1986	Estimate
(1)	(2)	(3)	(4)	(5)			1987	Increase+	1987	Amount	Percent
							(6)	Decrease-	(6+7)	(8-3)	(9/3)
								(7)	(8)	(9)	(10)
<u>Summary of Taxation</u>											
<u>Realty and Business</u>											
<u>City of Hamilton</u>											
37,090,529	40,563,831	40,680,980	0302	Residential	518,210,149	83.9779	40,956,030	2,562,170+	43,518,200	2,837,220+	7.0+
33,818,140	36,804,197	36,845,000	0302	Non-residential	400,975,759	98.7975	37,368,470	2,246,950+	39,615,420	2,770,420+	7.5+
70,908,669	77,368,028	77,525,980					78,324,500	4,809,120+	83,133,620	5,607,640+	7.2+
<u>Hamilton-Wentworth Region</u>											
30,145,630	32,565,180	32,565,180		Residential	518,210,149	69.3371	35,931,180		35,931,180	3,366,000+	10.3+
27,505,420	29,494,480	29,494,480		Non-residential	400,975,759	81.5731	32,708,820		32,708,820	3,214,340+	10.9+
57,651,050	62,059,660	62,059,660					68,640,000		68,640,000	6,580,340+	10.6+
<u>Education</u>											
<u>Board of Education</u>											
<u>Elementary</u>											
24,470,000	25,854,760	25,854,760		Residential	381,148,996	73.9790	28,197,020		28,197,020	2,342,260+	9.1+
28,690,040	29,978,100	29,978,100		Non-Residential	377,522,102	87.0341	32,857,290		32,857,290	2,879,190+	9.6+
53,160,040	55,832,860	55,832,860					61,054,310		61,054,310	5,221,450+	9.4+
<u>Secondary</u>											
22,847,840	22,171,890	22,171,890		Residential	381,148,996	54.3880	20,729,940		20,729,940	1,441,950-	6.5-
20,846,750	20,081,190	20,081,190		Non-Residential	377,522,102	63.9859	24,156,110		24,156,110	4,074,920+	20.3+
43,694,590	42,253,080	42,253,080					44,886,050		44,886,050	2,632,970+	6.2+
<u>Separate School Board</u>											
<u>Elementary</u>											
8,651,230	9,250,440	9,250,440		Residential	137,061,153	73.9790	10,139,650		10,139,650	889,210+	9.6+
1,530,370	1,816,890	1,816,890		Non-Residential	23,453,657	87.0341	2,041,260		2,041,260	224,370+	12.3+
10,181,600	11,067,330	11,067,330					12,180,910		12,180,910	1,113,580+	10.1+
<u>Secondary</u>											
				Residential	137,061,153	54.3880	7,454,490		7,454,490	7,454,490+	-
				Non-Residential	23,453,657	63.9859	1,500,700		1,500,700	1,500,700+	-
10,181,660	11,067,330	11,067,330					8,955,190		8,955,190	8,955,190+	-
235,595,949	248,580,958	248,738,910					274,040,960	4,809,120+	278,850,080	30,111,170+	12.1+
=====	=====	=====					=====	=====	=====	=====	=====

Mill Rates

Municipal

City of Hamilton

Hamilton-Wentworth Region

Education

Elementary

Secondary

Total (Public and Separate Supporters)

Residential

Non-residential

83.9779

69.3371

153.3150

98.7975

81.5731

180.3706

73.9790

54.3880

281.6820

=====

87.0341

63.9859

331.3906

=====

City of Hamilton
Treasury

1987 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF EXPENDITURES

Actual		Estimate 1986 (3)	Description (4)	Original Estimate 1987 (5)	Council/ Committee Adjustment Increase+ Decrease- (6)	Resultant Appropriation 1987 (5+6) (7)	Increase+ Decrease- over 1986 Estimate	
1985 (1)	1986 (2)						Amount (7-3) (8)	Percent (8/3) (9)
Departmental Budgets								
General Government								
754,913	819,915	815,900	Legislative	885,060	42,920+	927,980	112,080+	13.7+
136,343	142,504	142,980	Chief Administrative Office	146,790	370-	146,420	3,440+	2.4+
1,980,829	2,173,016	2,158,890	Clerk	2,283,840	31,730-	2,252,110	93,220+	4.3+
2,216,054	2,345,867	2,405,380	Treasury - Finance	2,543,520	53,430-	2,490,090	84,710+	3.5+
2,820,934	3,014,338	3,261,840	- Systems and Data Processing	3,395,520	341,910-	3,053,610	208,230-	6.4-
248,346	268,840	260,230	- Purchasing	280,010	9,100-	270,910	10,680+	4.1+
(38,327)	(29,900)	(1,650)	- City Garage		1,200-	(1,200)	450+	27.3+
5,247,007	5,599,145	5,925,800	Total Treasury	6,219,050	405,640-	5,813,410	112,390-	1.9-
927,653	1,010,356	1,011,250	Solicitor	1,126,460	2,880-	1,123,580	112,330+	11.1+
751,318	789,980	883,400	Human Resources	978,450	38,530-	939,920	56,520+	6.4+
4,316,399	4,410,668	4,698,480	Property	5,019,710	194,000-	4,825,710	127,230+	2.7+
8,259			Airport - City's cost					
409,678	425,980	448,260	Architect	476,640	8,300-	468,340	20,080+	4.5+
1,592,680	2,412,541	2,545,530	Central Utilities Plant	2,487,630	6,360-	2,481,270	64,260-	2.5-
1,333,303	1,464,401	1,475,600	Planning - By Region	1,590,440	68,250-	1,522,190	46,590+	3.2+
117,208	99,979	125,770	Hamilton-Scourge Project	127,760	330-	127,430	1,660+	1.3+
444,785	378,225	387,660	Community Development	409,500	118,950+	528,450	140,790+	36.3+
415,631	431,466	453,350	Real Estate	463,220		463,220	9,870+	2.1+
2,330	(45,786)	(16,100)	Central Services Garage		42,430-	(42,430)	26,330-	
18,438,336	20,112,390	21,056,770		22,214,550	636,950-	21,577,600	520,830+	2.5+
Protection to Persons and Property								
20,298,240	20,952,452	21,610,120	Fire	23,142,920	550,700-	22,592,220	982,100+	4.5+
2,721,219	3,019,475	3,124,390	Building	3,303,530	32,060-	3,271,470	147,080+	4.7+
2,410,499	2,452,950	2,612,790	Traffic - For City	3,055,530	70,200-	2,985,330	372,540+	14.3+
1,635,943	1,672,934	1,736,120	- For Region	1,851,050		1,851,050	114,930+	6.6+
526,411	559,704	606,140	School Crossing Guards	649,860	3,970+	653,830	47,690+	7.9+
25,956,369	26,984,581	27,953,440		30,151,840	648,990-	29,502,850	1,549,410+	5.5+

City of Hamilton
Treasury

1987 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF EXPENDITURES - Page 2

Actual		Estimate	Description	Original Estimate 1987 (5)	Council/ Committee Adjustment Increase+ Decrease- (6)	Resultant Appropriation 1987 (5+6) (7)	Increase+ Decrease- over 1986 Estimate	
1985 (1)	1986 (2)	1986 (3)					Amount (7-3) (8)	Percent (8/3) (9)
Departmental Budgets - Continued								
Public Works								
12,459,567	13,154,812	12,744,680	For City	13,713,690	328,490-	13,385,200	640,520+	5.0+
4,214,960	3,769,303	3,987,500	For Region	3,987,500		3,987,500		
12,459,567	13,154,812	12,744,680		13,713,690	328,490-	13,385,200	640,520+	5.0+
3,196,181	3,289,483	3,435,700	Local Roads and Engineering - By Region	3,544,400	9,070-	3,535,330	99,630+	2.9+
Recreation and Cultural Services								
2,191,697	2,412,893	2,489,330	Cemeteries	2,601,530	61,000-	2,540,530	51,200+	2.1+
6,118,952	6,725,007	6,632,030	Parks	7,719,540	701,100-	7,018,440	386,410+	5.8+
5,567,376	6,005,102	6,287,360	Recreation	6,929,960	363,420-	6,566,540	279,180+	4.4+
654,527	694,899	814,010	Culture	895,410	41,440-	853,970	39,960+	4.9+
14,532,552	15,837,901	16,222,730		18,146,440	1,166,960-	16,979,480	756,750+	4.7+
74,583,005	79,379,167	81,413,320	Total Departmental Budgets	87,770,920	2,790,460-	84,980,460	3,567,140+	4.4+
Other Budgets								
715,897	724,964	726,000	Grants, Receptions and Public Events	750,000		750,000	24,000+	3.3+
9,703,600	11,558,380	11,558,380	Provision for Debt Charges	13,510,390		13,510,390	1,952,010+	16.9+
5,392,300	5,443,670	5,443,670	Capital Projects Financed From Current Funds	5,498,000	18,000+	5,516,000	72,330+	1.3+
5,725,947	4,890,655	1,533,360	Provision For Reserves	1,657,890		1,657,890	124,530+	8.1+
Financial - Employee Benefits - Other								
106,186	18,284	21,960	Present Employees	22,470		22,470	510+	2.3+
162,109	208,273	188,690	Pensioners	256,160		256,160	67,470+	35.8+
268,295	226,557	210,650		278,630		278,630	67,980+	32.3+

City of Hamilton
Treasury

1987 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF EXPENDITURES - Page 3

Actual		Estimate	Description	Original Estimate 1987 (5)	Council/ Committee Adjustment Increase+ Decrease- (6)	Resultant Appropriation 1987 (5+6) (7)	Increase+ Decrease- over 1986 Estimate	
1985 (1)	1986 (2)	1986 (3)					Amount (7-3) (8)	Percent (8/3) (9)
			Other Budgets - Continued					
			Financial - Continued					
2,852,115	2,685,878	2,516,650	Financial - Various	2,486,200	7,570+	2,493,770	22,880-	.9-
			Financial - Contingency	1,350,000	700,000+	2,050,000	2,050,000+	
<u>3,120,410</u>	<u>2,912,435</u>	<u>2,727,300</u>	Total Financial	<u>4,114,830</u>	<u>707,570+</u>	<u>4,822,400</u>	<u>2,095,100+</u>	
4,733,158	4,994,382	4,907,640	Miscellaneous - Other	5,174,280	374,190-	4,800,090	107,550-	2.2-
<u>29,391,312</u>	<u>30,524,486</u>	<u>26,896,350</u>	Total Other Budgets	<u>30,705,390</u>	<u>351,380+</u>	<u>31,056,770</u>	<u>4,160,420+</u>	<u>15.5+</u>
			Local Boards					
			City's Contribution					
8,620,717	8,988,473	9,009,220	Library	9,391,950	34,540-	9,357,410	348,190+	3.9+
1,444,153	1,585,795	2,154,570	Hamilton Entertainment and Convention Facilities Inc.	2,432,570	91,400-	2,341,170	186,600+	8.7+
<u>10,064,870</u>	<u>10,574,268</u>	<u>11,163,790</u>	Total Local Boards - City's Contribution	<u>11,824,520</u>	<u>125,940-</u>	<u>11,698,580</u>	<u>534,790+</u>	<u>4.8+</u>
<u>114,039,187</u>	<u>120,477,921</u>	<u>119,473,460</u>	Total Expenditures for the City of Hamilton	<u>130,300,830</u>	<u>2,565,020-</u>	<u>127,735,810</u>	<u>8,262,350+</u>	<u>6.9+</u>
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City of Hamilton
Treasury

1987 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF EXPENDITURES - Page 4

Actual		Estimate	Account	Description	Original	Committee	Resultant	Increase+	
1985	1986	1986	Number		Estimate	Adjustment	Appropriation	Decrease-	over 1986
(1)	(2)	(3)	(4)	(5)	1987	Increase+	1987	Estimate	Estimate
					(6)	Decrease-	(6 + 7)	Amount	Percent
						(7)	(8)	(9)	(10)
0380 REGIONAL COUNCIL AND EDUCATIONAL BOARDS									
Regional Municipality of Hamilton-Wentworth									
01 Municipal Contribution									
57,587,719	61,996,311	61,996,310	46	Levy	68,513,580		68,513,580	6,517,270+	10.5+
63,331	63,350	63,350		- prior year's underlevy	126,420		126,420	63,070+	99.6+
57,651,050	62,059,661	62,059,660			68,640,000		68,640,000	6,580,340+	10.6+
3,312,520	3,444,230	3,444,230	49	Payments in lieu of taxes	3,777,980		3,777,980	333,750+	9.7+
1,274,930	1,325,410	1,325,410	50	Telephones and telegrams	1,377,640		1,377,640	12,230+	.9+
258,010	252,280	252,280	51	McMaster University	374,430		374,430	122,150+	48.4+
150,270	141,130	141,130	52	Mohawk College	149,620		149,620	8,490+	6.0+
76,900	77,470	77,470	53	Hospitals	115,270		115,270	37,800+	48.8+
7,630	8,520	8,520	54	Correctional institutions	12,870		12,870	4,350+	51.1+
62,731,310	67,308,701	67,308,700			74,447,810		74,447,810	7,139,110+	10.6+
963,292	1,007,623	515,020	48	Supplementary taxes	748,500		748,500	233,480+	45.3+
372,148	420,207	373,680	55	Local improvements	442,200		442,200	68,520+	18.3+
30,083	30,010	30,080	56	Sewer rates	30,010		30,010	70-	.2-
64,096,833	68,766,541	68,227,480			75,668,520		75,668,520	7,441,040+	10.9+

City of Hamilton
Treasury

1987 COMPARATIVE STATEMENT OF ESTIMATES
SUMMARY OF EXPENDITURES - Page 5

Actual		Estimate	Account	Description	Original	Committee	Resultant	Increase+	
1985	1986	1986	Number		Estimate	Adjustment	Appropriation	Decrease-	Estimate
(1)	(2)	(3)	(4)	(5)	1987	Increase+	1987	over 1986	
					(6)	Decrease-	(6 + 7)	Estimate	
						(7)	(8)	Amount	Percent
								(8-3)	(9/3)
								(9)	(10)
0380 REGIONAL COUNCIL AND EDUCATIONAL BOARDS - Continued									
Board of Education									
03 Municipal Contribution									
53,103,026	55,772,112	55,772,110	46	Levy - elementary	60,946,640		60,946,640	5,174,530+	9.3+
57,021	60,745	60,750		- prior years' underlevy	107,670		107,670	46,920+	77.2+
53,160,047	55,832,857	55,832,860			61,054,310		61,054,310	5,221,450+	9.4+
43,645,223	42,205,063	42,205,060	47	Levy - secondary	44,799,980		44,799,980	2,594,920+	6.1+
49,359	48,014	48,020		- prior years' underlevy	86,070		86,070	38,050+	79.2+
43,694,582	42,253,077	42,253,080			44,886,050		44,886,050	2,632,970+	6.2+
1,618,347	1,592,561	861,190	48	Supplementary taxes	1,182,960		1,182,960	321,770+	37.4+
1,900,831	1,898,918	1,976,860	49	Payment in lieu of taxes	1,981,090		1,981,090	4,230+	.2+
2,213,590	2,362,879	2,328,710	50	Telephones and telegrams	2,481,090		2,481,090	152,380+	6.5+
102,587,397	103,940,292	103,252,700			111,585,500		111,585,500	8,332,800+	8.1+
Hamilton-Wentworth Roman Catholic									
Separate School Board									
04 Municipal Contribution									
10,181,603	11,067,330	11,067,330	46	Levy	21,136,100		21,136,100	10,068,770+	91.0+
170,124	179,694	90,540	47	Supplementary taxes	133,500		133,500	42,960+	47.4+
199,820	214,262	207,810	49	Payment in lieu of taxes	223,530		223,530	15,720+	7.6+
10,551,547	11,461,286	11,365,680			21,493,130		21,493,130	10,127,450+	89.1+
177,235,777	184,168,119	182,845,860		Total Regional Council and Educational Boards	208,747,150		208,747,150	25,901,290+	14.2+
=====	=====	=====			=====	=====	=====	=====	=====
291,274,964	304,646,040	302,319,320		Total Expenditures	339,047,980	2,565,020-	336,482,960	34,163,640+	11.3+
=====	=====	=====			=====	=====	=====	=====	=====

SUMMARY OF THE

1987-1991

CAPITAL PROGRAM

REPORT OF THE EXECUTIVE COMMITTEE

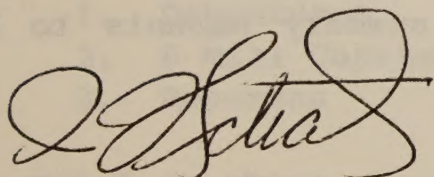
To the Council of The Corporation of the City of Hamilton:

The Executive Committee presents its SECOND Report and respectfully recommends:

1. That the debt charges shall not exceed 15% of the estimated adjusted municipal levy for this Capital Budget.
2. That the policy established in 1982, whereby any unexpended portion of the municipal contribution to a Local Board be placed in a reserve for capital projects for that Board, should be continued in 1987 and subsequent years to the extent that only adequate reserves are accumulated by the Board (as opposed to excessive reserves) and beyond this point such funds may be allocated to other areas requiring Local Board funding including any annual shortfall (amount required in excess of the municipal contribution).
3. That the employment impact of each project be given consideration.
4. With specific reference to the "Pay-As-You-Go" policy, the six mill capital levy continue on the understanding that the expenditure program for the Reconstruction of Roadways, Abutting Sidewalks and other Sidewalks - Local Roads, be given first priority of the annual financing from this source. The balance of this six mill levy will be assigned to finance such other capital projects as directed by City Council.
5. That where the construction specifications of a capital project go beyond the normal requirements of the City of Hamilton as a result of financial involvement with outside groups such as institutions, private sector corporations, individuals, or other groups, that such outside contribution be in the form of a firm commitment before City Council is requested to confirm the gross cost of the project and the financial contribution of the City.
6. That this Capital Budget Program be endorsed and forwarded to City Council for approval, for submission to and consideration by the Ontario Municipal Board, through the Regional Council.

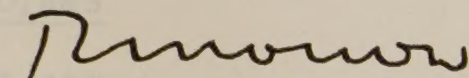
The Executive Committee is of the opinion that the projects contained in this Capital Budget are within the financial capabilities of the City and represent a balanced program for the future planning and development of the City.

Note: The recommendations of the Executive Committee were approved by City Council on January 27, 1987.



J.J. Schatz, Secretary
1987 January 27

Respectfully submitted



MAYOR R. M. MORROW
CHAIRMAN, EXECUTIVE COMMITTEE

City of Hamilton
Treasury

City Hall, Hamilton, Ontario
1987 January 2

His Worship the Mayor
and Members of City Council

On behalf of the Executive Committee, it is with pleasure that I present to you the final Capital Budget for the five year period 1987 to 1991 inclusive, for approval by the City Council Tuesday, January 27, 1987. The Committee should be commended for the manner in which it approached the finalization of the thirty-third consecutive Capital Budget, particularly in view of the fact this is the first year it has assumed Capital Budget responsibility.

The Committee in recommending this Capital Budget has continued the policy of attempting to control capital expenditures, and also ensure the City has the financial capability to provide the physical, social and cultural facilities necessary to the progress of the City of Hamilton.

They were also guided by the precepts established in prior years and the policies established by City Council, which are:

1. That the projects have a high priority rating either to provide proper physical facilities or to provide added facilities for the social needs of the community.
2. That the employment impact of each project be given consideration.
3. That the "Pay-As-You-Go" philosophy should be encouraged and every effort should be made to restrict capital borrowing wherever possible.
4. That the City continue the self-imposed policy that the debt charges in any one year will not exceed 15% of the adjusted municipal levy.

The Committee undertook a review of the projects submitted to them by the various Standing Committees and Local Boards in order to establish the projects on a priority basis. The Committee carefully analyzed any requests for increased costs to projects contained in the 1986-1990 Capital Budget and new projects being submitted for the first time and were successful in reducing this budget, for consideration of City Council.

The municipal services included in this Capital Budget are shown on the following page analyzed by function and in summary amounts to be financed.

ANALYSIS BY FUNCTION AND FINANCING SOURCES
 (Compared with the 1986-1990 Capital Budget Final Statistics)

Function (1)	Net Remaining Expenditures to be Financed			
	Amount (000's)		Percentage Municipal Portion	
	1986-1990 (2)	1987-1991 (3)	1986-1990 (4)	1987-1991 (5)
MUNICIPAL GENERAL				
General Government	5,682	5,936	6.9%	6.1%
Protection to Persons and Property	2,855	1,550	3.5%	1.6%
Transportation Services	35,258	43,373	42.9%	44.5%
Environmental Services	1,449	3,443	1.8%	3.5%
Recreation and Cultural Services	32,330	26,229	26.0%	26.9%
Planning and Development	8,073	9,442	9.8%	9.7%
General Contingency	7,500	7,500	9.1%	7.7%
Total Municipal General	82,147	97,473	100.0%	100.0%
Self-Sustaining				
Transportation Services				
Local Improvements - Owner's Share	1,481	1,657		
Grand Total	83,628	99,130		
To be financed as follows:				
1. Debentures	41,801	50,026		
2. 6 Mill Capital Levy	28,402	28,639		
3. Reserves	13,425	20,465		
Total as above	83,628	99,130		

Note: In general terms, the 1987-1991 Capital Budget contains funding for "hard" and "soft" services on approximately a 50%-50% basis.

For your information, the statement below, under Column (5), provides you with the debt charges as a percentage of the estimated adjusted municipal levy. You will note that in each year, the percentage is less than the self-imposed limit of 15%.

SUMMARY OF DEBT CHARGES AND PERCENTAGES TO LEVY AND DEBT
(000's)

Year	Total City Annual Debt Charges Based on		Percentage of Adjusted Municipal Levy Required for Debt Charges		Debt	
	Original Submissions	Approved by City Council	Based on Original Submissions	Approved by City Council	Based on Original Submissions	Approved by City Council
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1987	13,027	13,214	12.9%	13.1%	17,160	2,403
1988	15,495	13,214	14.7	12.5	13,246	13,005
1989	17,305	14,990	15.6	13.5	14,012	8,635
1990	19,332	16,104	16.6	13.8	11,107	12,816
1991	20,830	17,892	17.0	14.6	7,356	11,510
	85,989	75,414			62,881	48,369
	=====	=====			=====	=====
1992	21,077	18,844	16.4%	14.7%		
	=====	=====	=====	=====		

It should be noted that while the Committee is recommending that debt charges do not exceed 15% of the adjusted municipal levy, this Capital Budget contains provisions for new projects, and a contingency allowance of \$1,500,000 in each of the years of the Capital Budget. You will note at the same time, however, that annual debt charges will be increasing (except in the year 1988 - note Column (3), Page 50.)

While City Council has been able to reduce debt charges to levy to below the City policy parameter of 15%, the Corporation still has to be conscious of the total debenture charges as forecasted which amounts to nearly \$18 million per annum by the year 1991. To allow the five year period 1987-1991 to come in under 15% in each year, several projects have been recommended for deletion and several other projects have had their project start date extended beyond the dates requested by Standing Committees.

The following paragraphs outline the status of some of the projects:

a) Project for which additional costs are not included:

(i) Ivor Wynne Stadium

No consideration has been given to providing any additional amounts beyond the \$2 million previously approved until City Council has dealt with the question of expanding the present facility or construction of a new stadium.

b) A Major Project:

(i) Waterfront Project

This project including the Crystal Palace has been entered in this Capital Budget in the gross cost of \$38.3 million, \$3.3 million of which is to be financed from public subscription, \$5 million from the City of Hamilton, with the balance of \$30 million to be equally shared with the Federal and Provincial Governments. This project has been included on the basis of a 1988 construction start, with a six year construction period indicating a completion date of 1993. Accordingly, O.M.B. debenturing authority will not be requested in 1987.

c) Other Pertinent Information:

(i) Victor K. Copps Trade Centre/Arena (Copps Coliseum)

This project is quoted in this budget at a total cost of \$42.7 million with final debenturing at \$13.7 million. As has been stated before, this project is within budget, completed on time, with about one-third of the total cost to be debentured - a remarkable achievement. While this facility opened November 1985, all construction phases will not be totally completed until later in 1987.

(ii) Planning and Development

Two new programs known as the Commercial Improvement Program and the Industrial Revitalization Program have been entered in the Capital Budget this year at a gross cost of \$2.5 million and \$2 million respectively, with construction to start in 1987.

(iii) Road Reconstruction Program

It is to be noted that the amounts included in this budget do not include any provision for the cost of underground wiring as was proposed by City Council in 1983.

It should also be noted that the funds included in this budget are for local roads only. Arterial or Regional roads are the responsibility of the Regional Municipality of Hamilton-Wentworth and therefore are not provided in this budget.

(iv) Major Maintenance to Civic Buildings

In view of extensive renovations required to various City buildings in the next five years, \$250,000 per annum for the first four years and \$300,000 in 1991, totalling \$1,300,000, has been included in this budget. The City Architect has been requested to include these renovations into a systematic program.

(v) City Hall Extension

This project has been referred to Regional Council for consideration in its accommodation requirements of 1991, the year their lease expires.

c) Other Pertinent Information: - continued

(vi) Replacement of Traffic Operations Centre

This project with an estimated cost of \$1,500,000, construction start date 1988, has been entered for the first time in this Capital Budget. Fifty percent of this total cost is anticipated to be funded from the Regional Municipality of Hamilton-Wentworth. The final arrangements on both the construction and the financing with the Region will be finalized and negotiated during 1987.

(vii) Enclaves Clearance

Previous Capital Budgets have limited expenditures to the funds available. This Budget includes gross expenditures for this project of \$3 million, \$1,350,000 of which is to be debentured.

(viii) Operating Costs

While this Capital Budget indicates the City would have the financial capability to finance the debt charges related to this Capital Program within the self-imposed limits, it also includes, for information purposes, the estimated annual operating cost for each project after construction, in accordance with the policy established by City Council.

(ix) Employment Statistics

Relative to the request of City Council in 1983, the employment impact of each project was considered. Committee members were supplied with employment statistics relative to each project reviewed.

(x) City of Hamilton to Host the Ontario Summer Games in 1988

Capital costs which may be associated with these games have not been fully provided for in this budget.

(xi) Commonwealth Games - 1994

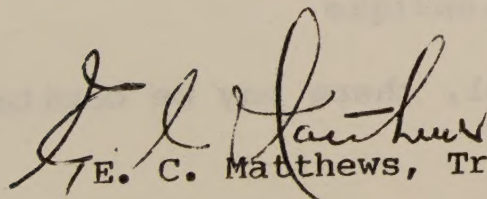
City officials are vigorously pursuing the honour of hosting these games in 1994. If the City is successful, there may be capital costs associated with these games which have not been provided for in this budget.

The Committee recommends for City Council approval:

1. That the debt charges shall not exceed 15% of the estimated adjusted municipal levy for this Capital Budget.
2. That the policy established in 1982, whereby any unexpended portion of the municipal contribution to a Local Board be placed in a reserve for capital projects for that Board, should be continued in 1987 and subsequent years to the extent that only adequate reserves are accumulated by the Board (as opposed to excessive reserves) and beyond this point such funds may be allocated to other areas requiring Local Board funding including any annual shortfall (amount required in excess of the municipal contribution).
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6. That this Capital Budget Program be endorsed and forwarded to City Council for approval, for submission to and consideration by the Ontario Municipal Board, through the Regional Council.

The Executive Committee is of the opinion that the projects contained in this Capital Budget are within the financial capabilities of the City and represent a balanced program for the future planning and development of the City.

Respectfully submitted


E. C. Matthews, Treasurer

CAPITAL BUDGET PROGRAM 1987 - 1991
ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS
AS AT JAN 27, 1987
(000'S)
*** S U M M A R Y ***

		***** F I N A N C I N G *****					***** ANALYSIS OF REQUIREMENTS		1987 TO 1991 *****					
DESCRIPTION		GROSS COST	SUBSIDIES AND OTHER	PREVIOUSLY OBTAINED	1992 & AFTER	1987-1991	AUTHORIZED	CONTEMPORATED	1987	1988	1989	1990	1991	
CONTROL	0	MUNICIPAL GENERAL												
SECTION	01	GENERAL GOVERNMENT												
	010	GENERAL ADMINISTRATION	7,336		1,400	5,936	150	5,786	1,223	1,492	765	508	1,948	
		TOTAL SECTION 01	7,336		1,400	5,936	150	5,786	1,223	1,492	765	508	1,948	
SECTION	03	PROTECTION TO PERSONS AND PROPERTY												
	033	FIRE DEPARTMENT	3,100			1,550		1,550				1,550		
		TOTAL SECTION 03	3,100			1,550		1,550				1,550		
SECTION	04	TRANSPORTATION SERVICES												
	040	DEPARTMENT OF TRANSPORTATION	48,468	15,725	80	32,663		32,663	5,608	6,500	6,725	7,030	6,800	
	041	LOCAL IMPROVEMENTS - CITY'S SHARE	2,110	740		260	1,110	1,110		330	260	260	260	
	043	PARKING AUTHORITY	9,600			9,600	6,600	3,000	7,600	100	1,000	450	450	
		TOTAL SECTION 04	60,178	16,465	80	43,373	6,600	36,773	13,208	6,930	7,985	7,740	7,510	
SECTION	05	ENVIRONMENTAL SERVICES												
	051	DEPARTMENT OF PUBLIC WORKS	3,693	250		3,443		3,443	68	490	2,377	508		
		TOTAL SECTION 05	3,693	250		3,443		3,443	68	490	2,377	508		
SECTION	06	RECREATION AND CULTURAL SERVICES												
	060	DEPARTMENT OF CULTURE & RECREATION	14,985			660	14,325	6,605	7,720	450	6,605	990	330	5,950
	061	PARKS DIVISION	40,558	33,300	600	6,658	150	6,508	150	928		4,580	1,000	
	062	VICTOR K. COPPS TRADE CENTRE/ARENA	42,700	14,975	26,367	1,358		1,358			1,358			
	063	VICTOR K. COPPS TRADE CENTRE/ARENA-CENTRAL UTILITIES	587			587		587	367	109	87	24		
	064	HAMILTON & SCOURGE	50		50									
	066	HAMILTON PUBLIC LIBRARY BOARD	1,917	595		1,322		1,322	769	318	55	145	35	
	067	HAMILTON PLACE	1,360			1,360		1,360	485	175			700	
	068	H.E.C.F.I.-CORPORATE	702		83	619		619	280	339				
		TOTAL SECTION 06	102,859	48,870	27,100	660	26,229	6,755	19,474	2,501	8,474	2,490	5,079	7,685
SECTION	07	PLANNING AND DEVELOPMENT												
	070	PLANNING DEPARTMENT	3,000	1,650		1,350		1,350				1,350		
	071	HAMILTON CONVENTION CENTRE	833			833		833	288	75	250	120	100	
	072	COMMUNITY DEVELOPMENT DEPARTMENT	9,709	2,450		7,259	200	7,059	380	1,729	2,150	2,000	1,000	
		TOTAL SECTION 07	13,542	4,100		9,442	200	9,242	668	1,804	2,400	3,470	1,100	
SECTION	09	CONTINGENCY												
	090	GENERAL CONTINGENCY	7,500			7,500		7,500	1,500	1,500	1,500	1,500	1,500	
		TOTAL SECTION 09	7,500			7,500		7,500	1,500	1,500	1,500	1,500	1,500	
		TOTAL CONTROL 0	198,208	69,685	28,580	2,470	97,473	13,705	83,768	19,168	20,690	17,517	20,355	19,743

CAPITAL BUDGET PROGRAM 1987 - 1991
ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS
AS AT JAN 27, 1987
(000'S)

*** S U M M A R Y ***

DESCRIPTION		***** F I N A N C I N G *****					***** ANALYSIS OF REQUIREMENTS		1987 TO 1991 *****				
		GROSS COST	SUBSIDIES AND OTHER	PREVIOUSLY OBTAINED	1992 & AFTER	1987-1991	AUTHORIZED	CONTEMPORARY PLATED	1987	1988	1989	1990	1991
CONTROL SECTION 1	PROCEEDS FROM CAPITAL LEVY AND RESERVE FUNDS												
150	CAPITAL LEVY	27,857		782		28,639	782	27,857	6,298	5,544	5,571	5,599	5,627
152	RESERVE FUNDS	20,465				20,465		20,465	10,467	2,141	3,311	1,940	2,606
	TOTAL SECTION 15	48,322		782		49,104	782	48,322	16,765	7,685	8,882	7,539	8,233
	TOTAL CONTROL 1	48,322		782		49,104	782	48,322	16,765	7,685	8,882	7,539	8,233
CONTROL (0)	MINUS CONTROL (1)	198,208	118,007	29,362	2,470	48,369	12,923	35,446	2,403	13,005	8,635	12,816	11,510
CONTROL SECTION 2	SELF-SUSTAINING TRANSPORTATION SERVICES												
210	LOCAL IMPROVEMENTS-OWNERS' SHARE	2,727	850		220	1,657	777	880	777	220	220	220	220
	TOTAL SECTION 21	2,727	850		220	1,657	777	880	777	220	220	220	220
	TOTAL CONTROL 2	2,727	850		220	1,657	777	880	777	220	220	220	220
TOTAL CONTROLS (0-1+2) - CITY		200,935	118,857	29,362	2,690	50,026	13,700	36,326	3,180	13,225	8,855	13,036	11,730

The following schedules provide details on sources of funding of capital projects, longer-term considerations, and other pertinent statistical information:

- Schedule 1 - Statement of Proposed Capital Projects to be Financed from Various Reserves and Reserve Funds - Pages 1-3
- Schedule 2 - Statement of Proposed Allocation of the 6 Mill Capital Levy
- Schedule 3 - Statement of Proposed Capital Projects to be Financed by Debentures - Pages 1-2
- Schedule 4 - Capital Projects for which approval of the Ontario Municipal Board
will be requested in each of the Years 1987 to 1991 inclusive - Pages 1-3
- Schedule 5 - Approval Process for Capital Budget and Capital Projects
- Schedule 6 - Estimated Cost and Financing of Projects for Consideration in the Years 1992 and After, Pages 1-3
- Schedule 7 - Gross Debenture Debt (Exclusive of Board of Education and Region) 1977 to 1991
- Schedule 8 - Analysis of Gross Debenture Debt (Exclusive of Board of Education and Region) 1977 to 1991
- Schedule 9 - Debenture Principal and Interest (Exclusive of Board of Education and Region) 1977 to 1991
- Schedule 10 - Analysis of Debenture Principal and Interest (Exclusive of Board of Education and Region) 1977 to 1991

The figures presented in these schedules are based on the following assumptions:

Population	- Increase per annum	.50 per cent
Assessment	- Increase per annum	.50 per cent
Tax Levy	- Increase per annum Municipal	5.00 per cent
Interest Rates	- Per annum - Local Improvements	11.00 per cent
	- Other Municipal Projects	11.00 per cent
Term of Debentures	- City's Share of Local and Municipal Services	15 years
	- Other Municipal Projects	10 years

STATEMENT OF PROPOSED CAPITAL PROJECTS TO BE FINANCED FROM VARIOUS RESERVES AND RESERVE FUNDS
(000'S)

<u>FINANCING</u> (1)	<u>PROJECT DESCRIPTION</u> (2)	<u>PROJECT START-FINISH</u> (3)	<u>PAGE NUMBER</u> (4)	<u>1987</u> (5)	<u>1988</u> (6)	<u>1989</u> (7)	<u>1990</u> (8)	<u>1991</u> (9)	<u>TOTAL</u> (10)
* RESERVE FOR CAPITAL PROJECTS	CAPITAL CONSTRUCTION GRANT - HAMILTON								
	SOCIETY FOR THE PREVENTION OF CRUELTY								
	TO ANIMALS	1987-1991	1	139	34	82		298	553
	TREASURY DEPARTMENT - COMPUTER SOFTWARE	1987-1991	1			150	175	200	525 (1)
	RELOCATION EXPENSES - HUMAN RESOURCES								
	CENTRE	1987-1987	2	51					51
	ENERGY CONSERVATION PROJECTS	1988-1991	2		50	50	50	50	200 (1)
	MAJOR MAINTENANCE TO CIVIC BUILDINGS	1987-1991	2/3	250		250	250	300	1,050 (1)
	CONSTRUCTION COSTS FOR ACCOMMODATION								
	REQUIREMENTS - CITY HALL	1989-1990	3			33			33 (1)
	RECONSTRUCTION OF ROADWAYS, ABUTTING								
	SIDEWALKS AND OTHER								
	SIDEWALKS - LOCAL ROADS	1989-1991	6			404		423	827 (1)
	CENTRAL UTILITIES PLANT - NEW EQUIPMENT	1989-1989	17			87			87
	FACADE IMPROVEMENT PROGRAMME	1987-1990	25	300	300	200			800
	TOTAL RESERVE FOR CAPITAL PROJECTS			740	384	1,256	475	1,271	4,126
* RESERVE FOR CITY'S SHARE OF SERVICES THROUGH UNSUBDIVIDED LAND	1987-1991 PROGRAMME - CITY'S SHARE								
	OF SERVICES - ROADS, CURBS AND SIDEWALKS THROUGH UNSUBDIVIDED LAND	1987-1991	6/7	750	750	750	750	750	3,750

STATEMENT OF PROPOSED CAPITAL PROJECTS TO BE FINANCED FROM VARIOUS RESERVES AND RESERVE FUNDS
(000'S)

<u>FINANCING</u> (1)	<u>PROJECT DESCRIPTION</u> (2)	<u>PROJECT START-FINISH</u> (3)	<u>PAGE NUMBER</u> (4)	<u>1987</u> (5)	<u>1988</u> (6)	<u>1989</u> (7)	<u>1990</u> (8)	<u>1991</u> (9)	<u>TOTAL</u> (10)
* RESERVE FOR OFF-STREET PARKING	LAND ACQUISITION AND DEVELOPMENT OF ADDITIONAL PARKING FACILITIES IN VARIOUS LOCATIONS	1990-1991	9				450	450	900
	CONSTRUCTION OF PARKING GARAGE - YORK BOULEVARD AND MCNAB STREET	1987-1987	9	6,600					6,600
	LAND ACQUISITION AND DEVELOPMENT OF ADDITIONAL PARKING FACILITIES IN VARIOUS LOCATIONS	1987-1989	9/10	200		1,000			1,200
	PARKING FACILITY IN SOUTH-EAST QUADRANT - LAND ACQUISITION AND DEVELOPMENT OF PARKING LOT	1987-1987	9	800					800
	RECONSTRUCTION OF EXISTING PARKING FACILITIES	1988-1988	9		100				100
	TOTAL RESERVE FOR OFF-STREET PARKING			7,600	100	1,000	450	450	9,600
* RESERVE FOR PARK LANDS	BRIAN TIMMIS STADIUM PARKING	1986-1987	14	150					150
* RESERVE FOR CAPITAL PROJECTS - LIBRARY	RENOVATIONS - WESTDALE BRANCH	1990-1990	19				145		145
	RENOVATIONS - LOCKE BRANCH	1991-1991	19					35	35
	REPLACEMENT - SPECIALIZED OFFICE EQUIPMENT AND FURNISHINGS	1987-1987	19	107					107
	RENOVATIONS KENILWORTH BRANCH - INCREASED COSTS	1987-1987	19	67					67
	TERRYBERRY LIBRARY - NEW FURNISHINGS EQUIPMENT AND LIBRARY MATERIALS	1988-1988	19		156				156
	REPLACEMENT OF A.V. EQUIPMENT - CENTRAL AND BRANCHES	1988-1988	20		100				100
	RENOVATIONS - CONCESSION BRANCH	1988-1988	20		62				62
	RENOVATIONS - BARTON BRANCH	1989-1989	20			55			55
	TOTAL RESERVE FOR CAPITAL PROJECTS - LIBRARY			174	318	55	145	35	727

STATEMENT OF PROPOSED CAPITAL PROJECTS TO BE FINANCED FROM VARIOUS RESERVES AND RESERVE FUNDS
(000'S)

<u>FINANCING</u> (1)	<u>PROJECT DESCRIPTION</u> (2)	<u>PROJECT START-FINISH</u> (3)	<u>PAGE NUMBER</u> (4)	<u>1987</u> (5)	<u>1988</u> (6)	<u>1989</u> (7)	<u>1990</u> (8)	<u>1991</u> (9)	<u>TOTAL</u> (10)	
* HAMILTON PLACE - RESERVE FOR CAPITAL PROJECTS - GENERAL	HAMILTON PLACE - ROOF REPLACEMENT	1987-1987	21	335					335	
	HAMILTON PLACE - CARPET REPLACEMENT	1987-1987	21	150					150	
	HAMILTON PLACE - GREAT HALL SOUND CONSOLE	1988-1988	21		175				175	
	TOTAL RESERVE FOR CAPITAL PROJECTS - HAMILTON PLACE				485	175			660	
* H.E.C.F.I. - RESERVE FOR CAPITAL PROJECTS - CORPORATE	AUTOMATED FACILITIES MANAGEMENT COMPUTER SYSTEM	1986-1988	22	110	104				214	
	CORPORATE EXPENSE - OFFICE EQUIPMENT	1987-1987	22	10					10	
	CORPORATE EXPENSE - EQUIPMENT FOR MARKETING OFFICES	1987-1987	22	30					30	
	VICTOR K. COPPS TRADE CENTRE/ARENA - RENOVATIONS	1987-1988	22	130	85				215	
	ELECTRONIC MESSAGE CENTRE	1988-1988	22		150				150	
	TOTAL RESERVE FOR CAPITAL PROJECTS - H.E.C.F.I. CORPORATE				280	339			619	
* HAMILTON CONVENTION CENTRE RESERVE FOR CAPITAL PROJECTS	HAMILTON CONVENTION CENTRE - FURNITURE AND EQUIPMENT	1987-1990	24	288	75		120		483	
	HAMILTON CONVENTION CENTRE - EQUIPMENT	1991-1991	24					100	100	
	HAMILTON CONVENTION CENTRE - CARPET REPLACEMENT	1989-1989	24			250			250	
	TOTAL RESERVE FOR CAPITAL PROJECTS - HAMILTON CONVENTION CENTRE				288	75	250	120	100	833
TOTAL FINANCING FROM RESERVE FUNDS				10,467	2,141	3,311	1,940	2,606	20,465	
				=====	=====	=====	=====	=====	=====	

(1) RECORDED ON MORE THAN ONE STATEMENT.

* Note: Expenditures limited to amount available in the reserve and reserve funds.

SCHEDULE 2

STATEMENT OF PROPOSED ALLOCATION OF THE 6 MILL CAPITAL LEVY

PROJECT DESCRIPTION (1)	PROJECT START-FINISH (2)	PAGE NUMBER (3)	UNALLOCATED 1986 (4)	1987 (5)	1988 (6)	1989 (7)	1990 (8)	1991 (9)	TOTAL (10)
TREASURY DEPARTMENT COMPUTER PROGRAM - DATABASE AND FOURTH GENERATION LANGUAGE	1986-1989	1	150						150
CITY HALL COMPUTER WORKSTATION FURNITURE	1987-1988	1		100					100
TREASURY DEPARTMENT COMPUTER SOFTWARE	1987-1991	1		100	125				225 (1)
TREASURY DEPARTMENT COMPUTER ENVIRONMENT IMPROVEMENTS	1987-1987	2	350						350
ENERGY CONSERVATION PROJECTS	1987-1991	2	50						50 (1)
MAJOR MAINTENANCE TO CIVIC BUILDINGS	1988-1988	3			250				250 (1)
CONSTRUCTION COSTS FOR ACCOMMODATION REQUIREMENTS - CITY HALL	1987-1990	3	33		33		33		99 (1)
LAND ACQUISITION - FESSENDEN & GURNETT NEIGHBOURHOODS	1987-1987	5	80						80
ROAD ACCESS - RIVERDALE EAST NEIGHBOURHOOD	1987-1987	5	27						27
HIGH LEVEL BRIDGE - STREETLIGHTING	1987-1988	5		155					155
MACNAB STREET AND MARY STREET BRIDGES OVER C.N. RAIL AND PARKDALE BRIDGE OVER LAWRENCE ROAD	1986-1987	5	26						26
RECONSTRUCTION OF ROADWAYS, ABUTTING SIDEWALKS AND OTHER SIDEWALKS - LOCAL ROADS	1987-1991	6		4,570	5,000	5,571	5,530	5,627	26,298 (1)
NEW EQUIPMENT CENTRAL GARAGE	1987-1987	11	16	52					68
GOLF CART STORAGE FACILITY - KING'S FOREST GOLF COURSE	1987-1987	13		50					50
HAMILTON TENNIS CLUB - IMPROVEMENTS TO COURT LIGHTING	1987-1987	13	50						50
CENTRAL UTILITIES PLANT - NEW EQUIPMENT	1987-1990	17		367	109		24		500
DOWNTOWN ACTION PLAN - C.I.B.C.	1987-1987	25		80					80
CAPITAL CONTINGENCY	1987-1990	27		42	27		12		81
TOTAL FINANCING FROM CAPITAL LEVY			782	5,516	5,544	5,571	5,599	5,627	28,639
			=====	=====	=====	=====	=====	=====	=====

(1) RECORDED ON MORE THAN ONE STATEMENT

STATEMENT OF PROPOSED CAPITAL PROJECTS TO BE FINANCED BY DEBENTURES
(000'S)

<u>PROJECT DESCRIPTION</u> (1)	<u>PROJECT START-FINISH</u> (2)	<u>PAGE NUMBER</u> (3)	<u>1987</u> (4)	<u>1988</u> (5)	<u>1989</u> (6)	<u>1990</u> (7)	<u>1991</u> (8)	<u>TOTAL</u> (9)
MUNICIPAL GENERAL								
CITY HALL SPRINKLER SYSTEM	1990-1992	1					1,100	1,100
SUMMER'S LANE AND PLAZA - LANDSCAPING AND ENTRANCE IMPROVEMENT	1987-1990	1			200			200
CAPITAL GRANT - THEATRE AQUARIUS	1988-1988	2		1,000				1,000
FIRE STATION - STONE CHURCH ROAD AND UPPER WELLINGTON STREET - CONSTRUCTION	1990-1991	4				1,250		1,250
FIRE STATION - STONE CHURCH ROAD AND UPPER WELLINGTON STREET - VEHICLE PURCHASE	1987-1990	4				300		300
WINDERMERE BASIN - CLEAN UP	1987-1987	5		750				750
REPLACEMENT OF TRAFFIC OPERATIONS CENTRE	1988-1989	5				750		750
SUMMARY OF CITY'S SHARE OF ALL LOCALS FOR 1988-1991 - RESIDENTIAL	1988-1991	8		330	260	260	260	1,110
NEW EQUIPMENT - STREETS DIVISION	1990-1991	11				221		221
NEW EQUIPMENT - SANITATION DIVISION	1987-1988	11		180				180
CONSTRUCTION OF SALT DOME - DISTRICTS 2 AND 3	1987-1987	11		310				310
NEW EQUIPMENT - STREETS DIVISION	1987-1989	11/12			620	287		907
CONSTRUCTION OF NEW MOUNTAIN PUBLIC WORK YARD	1987-1988	11			1,757			1,757
RECREATION COMPLEX - RIVERDALE EAST AND WEST	1990-1991	13					5,620	5,620
WEST MOUNTAIN ARENA - CONSTRUCTION	1986-1988	13		6,605				6,605
RENOVATIONS - ARTIFICIAL ICE RINK - SCOTT PARK	1987-1987	13	350					350
BIKE PATHS (PHASES 2 TO 8)	1987-1996	13			990	330	330	1,650
MOHAWK SPORTS PARK - CONSTRUCTION OF UTILITY BUILDING	1987-1987	14		198				198
RENOVATIONS TO KING'S FOREST GOLF CLUB PARKING LOT	1988-1988	14				580		580
RECONSTRUCTION OF MOUNT HAMILTON LAWNBOWLING GREENS	1988-1988	14		100				100
WATERFRONT PARK "A" DEVELOPMENT	1988-1993	14				4,000		4,000
WATERFRONT PARK "B" (CRYSTAL PALACE)	1988-1991	15					1,000	1,000
MOHAWK SPORTS PARK - (STAGE 6)	1987-1988	15		630				630
VICTOR K. COPPS TRADE CENTRE/ARENA IMPROVEMENTS TO RETAIL SPACE	1987-1990	16			1,358			1,358
TERRYBERRY LIBRARY - ADDITION - 2ND FLOOR	1987-1988	19	595					595
HAMILTON PLACE - SPRINKLER SYSTEM	1990-1990	21					700	700
ENCLAVES CLEARANCE	1987-1991	23				1,350		1,350
DOWNTOWN ACTION PLAN - PHASE IV	1987-1988	25		1,429				1,429

STATEMENT OF PROPOSED CAPITAL PROJECTS TO BE FINANCED BY DEBENTURES
(000'S)

<u>PROJECT DESCRIPTION</u> (1)	<u>PROJECT START-FINISH</u> (2)	<u>PAGE NUMBER</u> (3)	<u>1987</u> (4)	<u>1988</u> (5)	<u>1989</u> (6)	<u>1990</u> (7)	<u>1991</u> (8)	<u>TOTAL</u> (9)
MUNICIPAL GENERAL - CONTINUED								
COMMERCIAL IMPROVEMENT PROGRAM	1987-1991	25			1,500	500	500	2,500
INDUSTRIAL REVITALIZATION PROGRAM	1987-1990	25				1,000		1,000
ONTARIO NEIGHBOURHOOD IMPROVEMENT PROGRAM - CORKTOWN/STINSON	1987-1990	26			450			450
ONTARIO NEIGHBOURHOOD IMPROVEMENT PROGRAM - CROWN POINT WEST	1988-1991	26				500		500
ONTARIO NEIGHBOURHOOD IMPROVEMENT PROGRAM - BEASLEY	1989-1992	26					500	500
CAPITAL CONTINGENCY	1987-1991	27	<u>1,458</u>	<u>1,473</u>	<u>1,500</u>	<u>1,488</u>	<u>1,500</u>	<u>7,420</u>
TOTAL MUNICIPAL GENERAL			<u>2,403</u>	<u>13,005</u>	<u>8,635</u>	<u>12,816</u>	<u>11,510</u>	<u>48,370</u>
SELF-SUSTAINING								
SUMMARY OF OWNER'S SHARE OF ALL LOCALS FOR PRIOR YEARS								
- RESIDENTIAL	1981-1986	31	681					681
SUMMARY OF OWNER'S SHARE OF ALL LOCALS FOR PRIOR YEARS								
- INDUSTRIAL SUBDIVISION	1981-1986	31	96					96
SUMMARY OF OWNER'S SHARE OF ALL LOCALS FOR 1987-1991								
- RESIDENTIAL	1987-1992	31/32		220	220	220	220	880
TOTAL SELF-SUSTAINING			<u>777</u>	<u>220</u>	<u>220</u>	<u>220</u>	<u>220</u>	<u>1,657</u>
TOTAL DEBENTURE FINANCING			<u>3,180</u> =====	<u>13,225</u> =====	<u>8,855</u> =====	<u>13,036</u> =====	<u>11,730</u> =====	<u>50,026</u> =====

CAPITAL BUDGET PROGRAM 1987-1991

CAPITAL PROJECTS FOR WHICH APPROVAL OF THE ONTARIO MUNICIPAL BOARD
WILL BE REQUESTED IN EACH OF THE YEARS 1987 TO 1991 INCLUSIVE
 (000'S)

Page Number	Description of Work	1987	1988	1989	1990	1991
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<u>Municipal General</u>					
	<u>General Government</u>					
	<u>General Administration</u>					
1	City Hall Sprinkler System				1,100	
1	Summer's Lane and Plaza - Landscaping and Entrance Improvement	200				
2	Capital Grant Theatre Aquarius		1,000			
		200	1,000		1,100	
	<u>Protection to Persons and Property</u>					
	<u>Fire Department</u>					
4	Fire Station Stone Church Road and Upper Wellington - Construction and Vehicle Purchase		300		1,250	
	<u>Transportation Services</u>					
	<u>Department of Transportation</u>					
5	Windermere Basin Clean Up	750				
5	Replacement of Traffic Operations Centre		750			
		750	750			
	<u>Local Improvements - City's Share</u>					
8	Summary of City's Share of all Locals - Residential	330	260	260	260	260
	<u>Parking Authority</u>					
9	Construction of Parking Garage - York Boulevard and McNab Street	6,600				

CAPITAL BUDGET PROGRAM 1987-1991

CAPITAL PROJECTS FOR WHICH APPROVAL OF THE ONTARIO MUNICIPAL BOARD
WILL BE REQUESTED IN EACH OF THE YEARS 1987 TO 1991 INCLUSIVE
 (000'S)

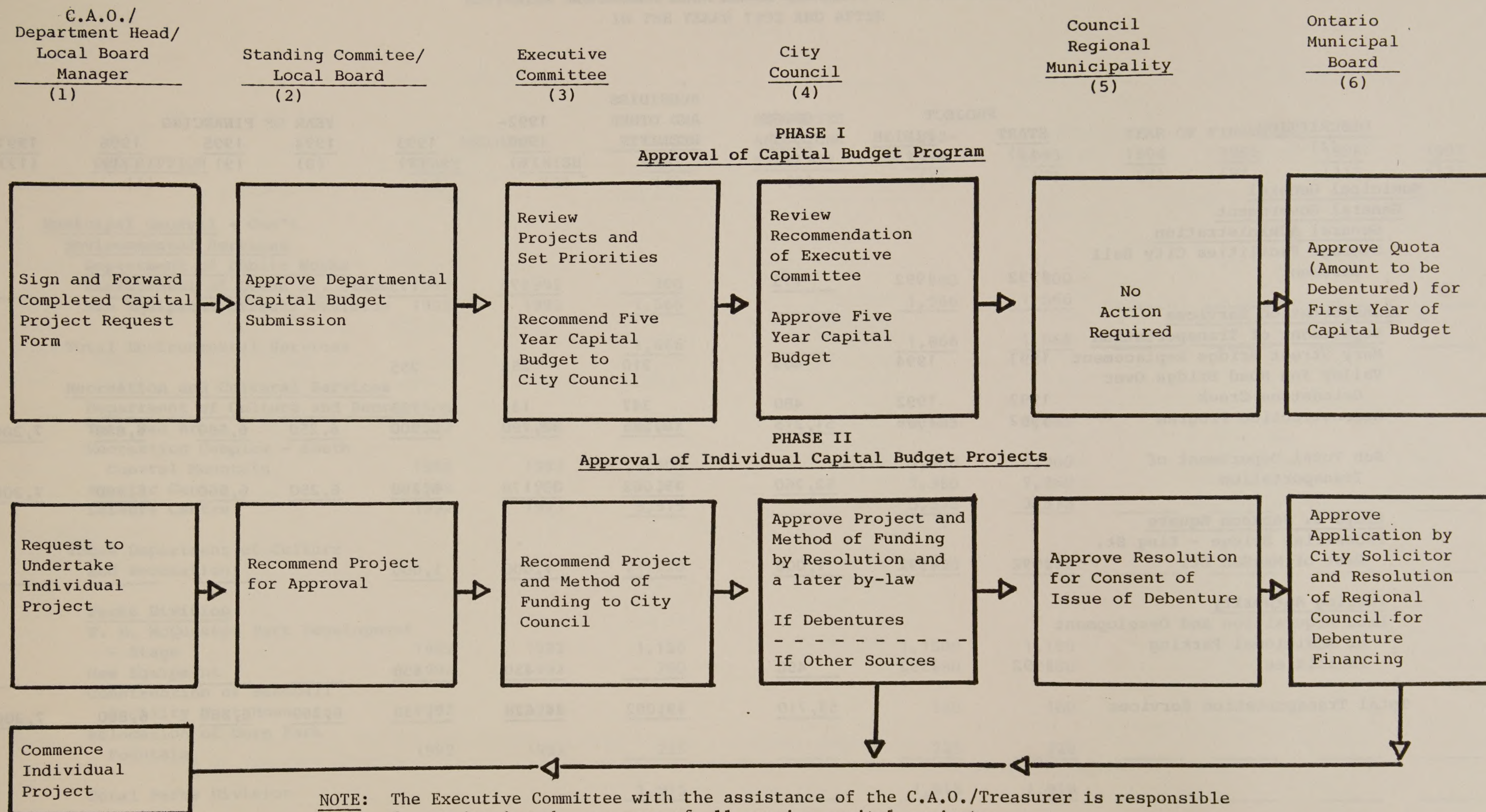
Page Number (1)	Description of Work (2)	1987 (3)	1988 (4)	1989 (5)	1990 (6)	1991 (7)
<u>Municipal General - Continued</u>						
<u>Environmental Services</u>						
<u>Department of Public Works</u>						
11/12	New Equipment Streets Division	340	280	287	221	
11	New Equipment Sanitation Division	180				
11	Construction of Salt Dome Districts 2 and 3	310				
11	Construction of New Mountain Public Works Yard	<u>1,757</u>	_____	_____	_____	_____
		<u>2,587</u>	<u>280</u>	<u>287</u>	<u>221</u>	_____
<u>Recreation and Cultural Services</u>						
<u>Department of Culture and Recreation</u>						
13	Recreation Complex - Riverdale East and West				5,620	
13	West Mountain Arena	6,605				
13	Renovations Artificial Ice Rink - Scott Park	350				
13	Bike Paths - Phases 2 to 4	990				
14	Mohawk Sports Park Construction of Utility Building	198				
14	Renovations to King's Forest Golf Club Parking/Lot		580			
14	Reconstruction of Mount Hamilton Lawn Bowling Greens		100			
14	Waterfront Park "A" Development		4,000			
15	Waterfront Park "B" (Crystal Palace)		1,000			
15	Mohawk Sports Park (Stage 6)	<u>630</u>	_____	_____	_____	_____
		<u>8,773</u>	<u>5,680</u>	_____	<u>5,620</u>	_____
<u>Hamilton Public Library Board</u>						
19	Terryberry Library Addition 2nd Floor	<u>595</u>	_____	_____	_____	_____
<u>Hamilton Place</u>						
21	Sprinkler System	_____	_____	_____	<u>700</u>	_____

CAPITAL BUDGET PROGRAM 1987-1991

CAPITAL PROJECTS FOR WHICH APPROVAL OF THE ONTARIO MUNICIPAL BOARD
WILL BE REQUESTED IN EACH OF THE YEARS 1987 TO 1991 INCLUSIVE
 (000'S)

Page Number (1)	Description of Work (2)	1987 (3)	1988 (4)	1989 (5)	1990 (6)	1991 (7)
	<u>Municipal General - Continued</u>					
	<u>Planning and Development</u>					
	<u>Planning Department</u>					
23	Enclaves Clearance	<u>1,350</u>	-----	-----	-----	-----
	<u>Community Development Department</u>					
25	Downtown Action Plan - Phase IV	1,429				
25	Commercial Improvement Programme	2,500				
25	Industrial Revitalization Programme	1,000				
26	Ontario Neighbourhood Improvement Programme					
	- Corktown/Stinson	450				
26	Ontario Neighbourhood Improvement Programme					
	- Crown Point West	500				
26	Ontario Neighbourhood Improvement Programme	-----	<u>500</u>	-----	-----	-----
		<u>5,879</u>	<u>500</u>	-----	-----	-----
	<u>Contingency</u>					
27	Capital Contingency - Portion of Annual Appropriation of \$1,500	<u>1,458</u>	<u>1,473</u>	<u>1,500</u>	<u>1,488</u>	<u>1,500</u>
	<u>Sub Total Municipal General</u>	<u>28,522</u>	<u>10,243</u>	<u>2,047</u>	<u>10,639</u>	<u>1,760</u>
	<u>Self-Sustaining</u>					
	<u>Transportation Services</u>					
	<u>Local Improvement - Owner's Share</u>					
31/32	Summary of Owner's Share of all Locals - Residential	<u>220</u>	<u>220</u>	<u>220</u>	<u>220</u>	<u>220</u>
	<u>Sub Total Self-Sustaining</u>	<u>220</u>	<u>220</u>	<u>220</u>	<u>220</u>	<u>220</u>
	<u>GRAND TOTAL 1987-1991</u>	<u>28,742</u> =====	<u>10,463</u> =====	<u>2,267</u> =====	<u>10,859</u> =====	<u>1,980</u> =====

City of Hamilton
Treasury
APPROVAL PROCESS FOR CAPITAL BUDGET AND CAPITAL PROJECTS



ESTIMATED COST AND FINANCING OF PROJECTS FOR CONSIDERATION
IN THE YEARS 1992 AND AFTER

DESCRIPTION (1)	PROJECT		GROSS COST (4)	SUBSIDIES AND OTHER RECEIPTS (5)	1992- 1996 (6)	1993 (7)	YEAR OF FINANCING			
	START (2)	FINISH (3)					1994 (8)	1995 (9)	1996 (11)	1997 (12)
<u>Municipal General</u>										
<u>General Government</u>										
<u>General Administration</u>										
Storage Facilities City Hall Basement	1992	1992	<u>175</u>	<u> </u>	<u>175</u>	<u>175</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Transportation Services</u>										
<u>Department of Transportation</u>										
Mary Street Bridge Replacement	1993	1994	465	210	255	255				
Valley Inn Road Bridge Over Grindstone Creek	1992	1992	480	347	133	133				
Reconstruction Program	1992	1996	<u>51,315</u>	<u>18,525</u>	<u>32,790</u>	<u>5,900</u>	<u>6,250</u>	<u>6,560</u>	<u>6,880</u>	<u>7,200</u>
Sub Total Department of Transportation			<u>52,260</u>	<u>19,082</u>	<u>33,178</u>	<u>6,288</u>	<u>6,250</u>	<u>6,560</u>	<u>5,880</u>	<u>7,200</u>
<u>Lloyd D. Jackson Square</u>										
Pedestrian Bridge - King St. East of MacNab St.	1992	1992	<u>1,000</u>	<u> </u>	<u>1,000</u>	<u>1,000</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Parking Authority</u>										
Land Acquisition and Development of Additional Parking Facilities	1992	1992	<u>450</u>	<u> </u>	<u>450</u>	<u>450</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Transportation Services			<u>53,710</u>	<u>19,082</u>	<u>34,628</u>	<u>7,738</u>	<u>6,250</u>	<u>6,560</u>	<u>6,880</u>	<u>7,200</u>

ESTIMATED COST AND FINANCING OF PROJECTS FOR CONSIDERATION
IN THE YEARS 1992 AND AFTER

DESCRIPTION (1)	PROJECT		GROSS COST (4)	SUBSIDIES AND OTHER RECEIPTS (5)	1992- 1996 (6)	1993 (7)	YEAR OF FINANCING			
	START (2)	FINISH (3)					1994 (8)	1995 (9)	1996 (11)	1997 (12)
Municipal General - Con't										
Environmental Services										
Department of Public Works										
Replacement of Queen St. Steps	1992	1992	300		300	300				
New Equipment Streets Division	1992	1992	1,566		1,566	1,566				
Total Environmental Services			1,866		1,866	1,866				
Recreation and Cultural Services										
Department of Culture and Recreation										
Twin Pad Arena	1992	1992	5,685		5,685	5,685				
Recreation Complex - South										
Central Mountain	1992	1993	5,300		5,300	5,300				
Aquatic Centre	1992	1993	7,360		7,360	7,360				
Leisure Centre	1992	1993	3,575		3,575	3,575				
Total Department of Culture and Recreation			21,920		21,920	21,920				
Parks Division										
T. B. McQueston Park Development										
- Stage 1	1992	1992	1,150		1,150	1,150				
New Equipment	1992	1992	380		380	380				
Construction of Baseball										
Facility West Mountain	1992	1992	160		160	160				
Relocation of Gore Park										
Fountain	1992	1992	225		225	225				
Total Parks Division			1,915		1,915	1,915				

ESTIMATED COST AND FINANCING OF PROJECTS FOR CONSIDERATION
IN THE YEARS 1992 AND AFTER

DESCRIPTION (1)	PROJECT		GROSS COST (4)	SUBSIDIES AND OTHER RECEIPTS (5)	1992- 1996 (6)	1993 (7)	YEAR OF FINANCING			
	START (2)	FINISH (3)					1994 (8)	1995 (9)	1996 (11)	1997 (12)
Municipal General - Con't										
Historic Sites										
Dundurn Castle - Renovation of Stable Area	1992	1992	250		250	250				
Total Recreation and Cultural Services			24,085		24,085	24,085				
GRAND TOTAL			79,836 =====	19,082 =====	60,754 =====	33,864 =====	6,250 =====	6,560 =====	6,880 =====	7,200 =====

GROSS DEBENTURE DEBT
(EXCLUSIVE OF BOARD OF EDUCATION AND REGION)
1977 TO 1991

(000'S)

M U N I C I P A L					S E L F - S U S T A I N I N G		
YEAR (1)	GENERAL (2)	MUNICIPAL SERVICES CORPORATION'S SHARE (3)	LOCAL BOARDS * (4)	TOTAL MUNICIPAL (5)	MUNICIPAL SERVICES OWNERS' SHARE (6)	GROSS DEBENTURE DEBT OUTSTANDING (7)	YEAR (8)
ACTUAL							
1977	27,069	54	10,945	38,068	4,617	42,685	1977
1978	24,722		10,636	35,358	3,976	39,334	1978
1979	19,993		14,223	34,216	3,424	37,640	1979
1980	18,366		13,712	32,078	2,873	34,951	1980
1981	18,303		25,173	43,476	2,761	46,237	1981
1982	16,387		24,180	40,567	2,504	43,071	1982
1983	15,398		21,875	37,273	2,556	39,829	1983
1984	21,162		22,875	44,037	2,411	46,448	1984
1985	21,218		32,825	54,043	2,238	56,281	1985
1986	18,784		31,223	50,007	1,889	51,896	1986
ESTIMATE							
1987	31,667	1,421	31,912	65,000	2,404	67,404	1987
1988	40,590	1,572	29,771	71,933	2,365	74,298	1988
1989	43,867	1,707	28,988	74,562	2,323	76,885	1989
1990	52,146	1,813	26,561	80,520	2,240	82,760	1990
1991	57,343	1,887	24,767	83,997	2,192	86,189	1991

NOTE: (1) IN 1977 ARTERIAL ROADS AND HAMILTON STREET RAILWAY BECAME A REGIONAL RESPONSIBILITY.

* CONSISTS OF HAMILTON ENTERTAINMENT AND CONVENTION FACILITIES INC., LIBRARIES AND PARKING AUTHORITY.

ANALYSIS OF GROSS DEBENTURE DEBT
(EXCLUSIVE OF BOARD OF EDUCATION AND REGION)
1977 TO 1991

M U N I C I P A L					G R O S S				
YEAR (1)	AMOUNT (000'S) (2)	PER CAPITA (3)	TAXABLE ASSESSMENT (4)	EQUALIZED ASSESSMENT (5)	AMOUNT (000'S) (6)	PER CAPITA (7)	TAXABLE ASSESSMENT (8)	EQUALIZED ASSESSMENT (9)	YEAR (10)
ACTUAL									
1977	38,068	122	4.690	1.290	42,685	136	5.249	1.446	1977
1978	35,358	115	4.246	1.168	39,334	128	4.720	1.299	1978
1979	34,216	111	4.067	.582	37,640	123	4.474	.640	1979
1980	32,078	105	3.786	.514	34,951	114	4.142	.560	1980
1981	43,476	141	4.983	.657	46,237	150	5.475	.699	1981
1982	40,567	132	4.658	.597	43,071	140	4.936	.634	1982
1983	37,273	120	4.266	.527	39,829	129	4.558	.563	1983
1984	44,037	142	4.956	.634	46,448	149	5.221	.669	1984
1985	54,043	176	6.025	.689	56,281	183	6.275	.754	1985
1986	50,007	162	5.511	.572	51,896	168	5.719	.593	1986
ESTIMATE									
1987	65,000	209	7.070	.733	67,404	217	7.332	.760	1987
1988	71,933	230	7.785	.807	74,298	238	8.041	.834	1988
1989	74,562	238	8.030	.833	76,885	245	8.280	.859	1989
1990	80,520	255	8.628	.895	82,760	262	8.868	.920	1990
1991	83,997	265	8.956	.929	86,189	272	9.190	.953	1991

NOTE: (1) IN 1977 ARTERIAL ROADS AND HAMILTON STREET RAILWAY BECAME A REGIONAL RESPONSIBILITY.

DEBENTURE PRINCIPAL AND INTEREST
(EXCLUSIVE OF BOARD OF EDUCATION AND REGION)
1977 TO 1991

(000'S)

M U N I C I P A L					S E L F - S U S T A I N I N G		
YEAR (1)	GENERAL (2)	MUNICIPAL SERVICES CORPORATION'S SHARE (3)	LOCAL BOARDS* (4)	TOTAL MUNICIPAL (5)	MUNICIPAL SERVICES OWNERS' SHARE (6)	TOTAL PAYMENT (7)	YEAR (8)
ACTUAL							
1977	4,967	166	1,395	6,528	1,157	7,685	1977
1978	4,719	57	1,365	6,141	988	7,129	1978
1979	4,174		1,366	5,540	857	6,397	1979
1980	3,670		1,843	5,513	817	6,330	1980
1981	3,686		2,066	5,752	758	6,510	1981
1982	3,641		3,946	7,587	714	8,301	1982
1983	3,556		3,935	7,491	678	8,169	1983
1984	3,353		3,934	7,287	678	7,965	1984
1985	5,143		4,163	9,306	628	9,934	1985
1986	5,012		6,169	11,181	603	11,784	1986
ESTIMATE							
1987	6,674	241	6,414	13,329	617	13,946	1987
1988	6,628	241	6,467	13,336	544	13,880	1988
1989	8,467	297	6,341	15,105	544	15,649	1989
1990	9,353	341	6,525	16,219	580	16,799	1990
1991	11,322	385	6,300	18,007	541	18,548	1991

NOTE: (1) IN 1977 ARTERIAL ROADS AND HAMILTON STREET RAILWAY BECAME A REGIONAL RESPONSIBILITY.

* CONSISTS OF HAMILTON ENTERTAINMENT AND CONVENTION FACILITIES INC., LIBRARIES AND PARKING AUTHORITY.

ANALYSIS OF DEBENTURE PRINCIPAL AND INTEREST
(EXCLUSIVE OF BOARD OF EDUCATION AND REGION)
1977 TO 1991

M U N I C I P A L								
YEAR (1)	AMOUNT (000'S) (2)	PER CAPITA (3)	PERCENTAGE OF ADJUSTED MUNICIPAL LEVY (4)	REFLECTED AS MILLS ON THE DOLLAR				YEAR (9)
				RESIDENTIAL		NON-RESIDENTIAL		
				MILLS (5)	INCREASE + DECREASE - (6)	MILLS (7)	INCREASE + DECREASE - (8)	
ACTUAL								
1977	6,528	21	13.4	7.5		8.8		1977
1978	6,141	20	13.0	6.8		8.0		1978
1979	5,540	18	10.7	5.9		6.9		1979
1980	5,513	18	9.9	6.0		7.1		1980
1981	5,752	19	8.7	6.3		7.4		1981
1982	7,587	24	10.4	8.1		9.5		1982
1983	7,491	24	10.1	8.0		9.4		1983
1984	7,287	23	8.7	7.6		9.0		1984
1985	9,306	30	10.5	9.6		11.3		1985
1986	11,181	36	11.7	11.3		13.3		1986
ESTIMATE								
1987	13,329	43	13.2	13.4	2.1+	15.8	2.5+	1987
1988	13,336	43	12.6	13.4		15.8		1988
1989	15,105	48	13.6	15.1	1.7+	17.8	2.0+	1989
1990	16,219	51	13.9	16.1	1.0+	19.0	1.2+	1990
1991	18,007	57	14.7	17.8	1.7+	21.0	2.0+	1991

NOTE: (1) IN 1977 ARTERIAL ROADS AND HAMILTON STREET RAILWAY BECAME A REGIONAL RESPONSIBILITY.
(2) ONE MILL REPRESENTS \$1.00 REALTY TAXES PER \$1,000.00 OF ASSESSMENT.

SUMMARY OF THE

FINANCIAL REPORT

FOR THE YEAR ENDING

DECEMBER 31, 1986

THE CORPORATION OF THE CITY OF HAMILTON

REPORT OF THE TREASURER

INTRODUCTION

The City of Hamilton was established by an Act of Incorporation passed by the Legislature of Upper Canada in June of 1846. Hamilton's population by that date had reach 6,832. In 1985, the City of Hamilton had an actual population of 307,690. In addition, the City had a 1986 taxable assessment base of 905.5 million dollars, an increase of 8.6 million dollars or 1.0% over the 1985 figure of 896.9 million dollars, of which 43.5% was derived from commercial, industrial and business sources, with the balance of 56.5% derived from residential sources.

Prior to the introduction of the Board of Control in 1909, a seven man Standing Committee made up of Aldermen administered the various committees. The Board of Control was abolished in 1980 and the present City Council is comprised of the Mayor and sixteen Aldermen, two from each of the eight wards.

The City of Hamilton, which is the largest of the six area municipalities comprising the Regional Municipality of Hamilton-Wentworth, is responsible for services related to fire protection, traffic control, building inspection and permits, public works, recreation and community services, Lloyd D. Jackson Square co-ordination and real estate, along with various administrative functions. In addition, the Public Library, the Hamilton Entertainment and Convention Facilities Inc. (operating Hamilton Place, the Hamilton Convention Centre and Victor K. Copps Trade Centre/Arena) the Parking Authority, each represented by Local Boards, form part of the general responsibilities of the City as well.

Budgetary and Fiscal Policy

The Corporation continued to operate within the guidelines of the Current and Capital Budgets approved by Council. The Municipal Fund Balance to be used to offset taxation or user charges at the end of the year amounted to 2.8 million dollars. This balance for the current year is accountable mainly from an increase in revenues, principally in the area of earning interest on short term funds.

Capital works of the Corporation were carried out in accordance with a five year Capital Budget program approved by the Ontario Municipal Board and within the limits set by City Council. Since 1959, Council has followed the practice of including in the revenue fund an estimate for capital levy as a down payment on capital projects in order to reduce the City's reliance on debt financing. This six mill capital levy, in the total amount of 5.4 million dollars, along with the policy of utilization of reserve funds for capital works, is particularly beneficial. You will note that the unexpended capital financing balance at the year end shows a sizeable balance of 7.5 million dollars.

THE CORPORATION OF THE CITY OF HAMILTON

REPORT OF THE TREASURER - (Continued)**Financial Position**

The Consolidated Balance Sheet of the Corporation, as at December 31, 1986, continues to present a sound financial position. Compared with 1985, the net long-term liabilities decreased by 5.2 million, from 56.3 to 51.1 million dollars.

It is to be noted that the current assets of the Corporation are 65.8 million dollars and the current liabilities amount to 7.1 million dollars producing a favourable working capital ratio of approximately nine to one.

Reserves and Reserve Funds

The balance available from Reserves at the end of the year for future municipal purposes was 48.4 million dollars. The revenue was attributable to contributions from the revenue fund and the capital fund, and interest earned.

Trust Funds

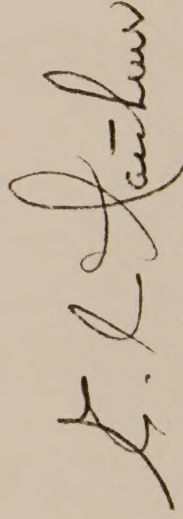
The balance available at the end of the year for various trust funds was 6.3 million dollars compared to 6.0 million in 1985.

Conclusions

The financial statements reflect prudent financial policies on the part of City Council while recognizing the requirements of a progressive community. In addition, the financial statements are a report on the stewardship of the administration and are in conformance with the requirements of the Ministry of Municipal Affairs and Housing who received more detailed statements earlier. The Auditor's Report attests that these financial statements present fairly the financial position and results of the operation of the City.

The following pages offer salient financial and statistical information about the City of Hamilton which should be of assistance to the external users of this report.

I would like to express my appreciation to all participants in the financial administration process for their assistance and cooperation.



E. C. Matthews
Treasurer, B.A., C.A.

1987 April 10

THE CORPORATION OF THE CITY OF HAMILTON

SIX-YEAR FINANCIAL REVIEW

Not subject to audit
(all dollar amounts are in thousands
of dollars, except per capita figures)

	1986	1985	1984
1. POPULATION at the end of the year	307,690	(1) 307,690	308,102
2. AREA in acres at the end of the year	34,807	34,807	34,807
3. Employees - continuous full time	2,008	1,989	1,890
- part time	1,130	1,142	1,086
4. NUMBER OF HOUSEHOLDS	124,091	122,805	121,991
5. ASSESSMENT			
Taxable assessment upon which the year's			
rates of taxation were raised-			
Residential and farm	\$511,211	\$505,307	\$503,788
Commercial and industrial	269,112	266,688	261,906
Business	125,143	124,928	122,887
Total	<u>\$905,466</u>	<u>\$896,923</u>	<u>\$888,581</u>
Per capita	2,943	2,915	2,884
Commercial and industrial, and business			
as a percentage of taxable assessment	43.5%	43.7%	43.3%
Provincial equalization factor	10.37	11.44	11.91
6. RATES OF TAXATION			
Residential and farm mill rate			
for general municipal purposes	79.3485	73.4019	69.7323
for region or county purposes	63.5186	59.6126	56.8038
for school board purposes	111.7193	110.6781	102.4846
Total	<u>254.5864</u>	<u>243.6926</u>	<u>229.0207</u>
Commercial and industrial mill rate			
for general municipal purposes	93.3512	86.3552	82.0379
for region or county purposes	74.7278	70.1325	66.8280
for school board purposes	131.4345	130.2096	120.5701
Total	<u>299.5135</u>	<u>286.6973</u>	<u>269.4360</u>
7. REVENUE FOR GENERAL MUNICIPAL PURPOSES			
Taxation	\$81,094	\$74,355	\$69,614
Payments in lieu of taxes	5,303	5,012	4,478
Ontario grants	15,065	14,051	13,371
Other grants	1,605	1,618	1,848
Fees and service charges	13,863	10,791	6,914
Other	14,145	17,182	19,270
Total	<u>\$131,075</u>	<u>\$123,009</u>	<u>\$115,495</u>
8. TAX ARREARS - per capita	\$46	\$50	\$50
- percentage of current levy	5.3%	5.7%	6.8%
9. EXPENDITURE - general municipal	\$131,207	\$123,276	\$113,882
10. TRANSFERS TO THE REGION	\$68,253	\$63,631	\$60,217
11. TRANSFERS TO THE SCHOOL BOARDS	\$115,284	\$113,025	\$103,395
12. NET LONG-TERM LIABILITIES			
General municipal activities	\$50,564	\$55,628	\$45,874
- per capita	\$164	\$181	\$149
- percentage of taxable assessment	5.6%	6.2%	5.2%
Municipal enterprises	\$530	\$643	\$752
13. CHARGES FOR NET LONG-TERM LIABILITIES			
General municipal activities	\$11,725	\$9,874	\$7,975
- per capita	\$38	\$32	\$26
- as a mill rate	12.95	11.01	8.97
14. CAPITAL FINANCING DURING THE YEAR			
Contributions from own funds	\$13,881	\$14,660	\$20,553
Long-term liabilities incurred	202	14,192	10,267
Ontario grants	4,306	4,150	5,527
Other	240	308	1,110
Total	<u>\$18,629</u>	<u>\$33,310</u>	<u>\$37,457</u>
15. CAPITAL EXPENDITURE DURING THE YEAR	\$17,959	\$33,508	\$35,583
16. ACCUMULATED NET REVENUE	\$2,388	\$2,599	\$2,924
17. RESERVES AND RESERVE FUNDS	\$48,386	\$46,238	\$45,776
(1) Estimates same as 1985			
(2) Financial figures are compiled from Financial Information Return			

SIX-YEAR FINANCIAL REVIEW - (Continued)

Not subject to audit
(all dollar amounts are in thousands
of dollars, except per capita figures)

	1983	1982	1981
1. POPULATION at the end of the year	308,102	308,102	304,159
2. AREA in acres at the end of the year	34,807	34,807	34,807
3. Employees - continuous full time	1,899	1,918	1,897
- part time	993	1,147	674
4. NUMBER OF HOUSEHOLDS	120,497	120,317	120,174
5. ASSESSMENT			
Taxable assessment upon which the year's rates of taxation were raised-			
Residential and farm	\$494,249	\$488,045	\$475,601
Commercial and industrial	258,354	260,781	250,874
Business	<u>121,173</u>	<u>122,019</u>	<u>117,970</u>
Total	<u>\$873,776</u>	<u>\$870,845</u>	<u>\$844,445</u>
Per capita	2,836	2,826	2,776
Commercial and industrial, and business as a percentage of taxable assessment	43.4%	44.0%	43.7%
Provincial equalization factor	12.36	12.81	13.19
6. RATES OF TAXATION			
Residential and farm mill rate			
for general municipal purposes	62.7923	62.7923	57.8731
for region or county purposes	56.6640	54.7552	50.2599
for school board purposes	<u>98.1207</u>	<u>87.9199</u>	<u>79.2049</u>
Total	<u>217.5770</u>	<u>205.4674</u>	<u>187.3379</u>
Commercial and industrial mill rate			
for general municipal purposes	73.8733	73.8733	68.0860
for region or county purposes	66.6636	64.4179	59.1293
for school board purposes	<u>115.4361</u>	<u>103.4352</u>	<u>93.1822</u>
Total	<u>255.9730</u>	<u>241.7264</u>	<u>220.3975</u>
7. REVENUE FOR GENERAL MUNICIPAL PURPOSES			
Taxation	\$61,732	\$61,327	\$55,547
Payments in lieu of taxes	4,255	3,910	4,126
Ontario grants	12,451	11,383	9,647
Other grants	1,671	1,566	913
Fees and service charges	4,609	4,548	4,375
Other	<u>17,063</u>	<u>20,108</u>	<u>18,831</u>
Total	<u>\$101,781</u>	<u>\$102,842</u>	<u>\$93,439</u>
8. TAX ARREARS - per capita	\$53	\$53	\$50
- percentage of current levy	7.7%	8.2%	8.6%
9. EXPENDITURE - general municipal	\$101,693	\$102,907	\$93,918
10. TRANSFERS TO THE REGION	\$58,781	\$56,542	\$51,658
11. TRANSFERS TO THE SCHOOL BOARDS	\$97,053	\$86,477	\$76,836
12. NET LONG-TERM LIABILITIES			
General municipal activities	\$39,184	\$42,159	\$45,314
- per capita	\$127	\$137	\$149
- percentage of taxable assessment	4.5%	4.8%	5.4%
Municipal enterprises	\$853	\$947	\$1,253
13. CHARGES FOR NET LONG-TERM LIABILITIES			
General municipal activities	\$8,120	\$8,284	\$6,406
- per capita	\$26	\$27	\$21
- as a mill rate	9.29	9.51	7.59
14. CAPITAL FINANCING DURING THE YEAR			
Contributions from own funds	\$8,748	\$8,490	\$5,579
Long-term liabilities incurred	494	220	14,563
Ontario grants	5,129	1,789	2,857
Other	<u>1,695</u>	<u>1,206</u>	<u>3,887</u>
Total	<u>\$16,066</u>	<u>\$11,705</u>	<u>\$26,886</u>
15. CAPITAL EXPENDITURE DURING THE YEAR	\$16,502	\$15,859	\$18,976
16. ACCUMULATED NET REVENUE	\$1,441	\$1,280	\$1,275
17. RESERVES AND RESERVE FUNDS	\$49,353	\$47,369	\$43,838
(1) Estimates same as 1985			
(2) Financial figures are compiled from Financial Information Return			

Pannell
Kerr
MacGillivray
Chartered Accountants

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4 Hughson Street South,
Hamilton, Ontario L8N 3M5
Telephone: (416) 523-7732

AUDITORS' REPORT

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
The City of Hamilton.

We have examined the consolidated balance sheet of The Corporation of the City of Hamilton as at December 31, 1986 and the consolidated statement of operations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of The Corporation of the City of Hamilton as at December 31, 1986 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Hamilton, Ontario
April 22, 1987

Pannell Kerr MacGillivray
PANNELL KERR MACGILLIVRAY
Chartered Accountants

THE CORPORATION OF THE CITY OF HAMILTON

CONSOLIDATED BALANCE SHEET as at December 31, 1986

	1986	1985
	\$	\$
ASSETS		
Unrestricted		
Cash and term deposits	15,411,634	21,223,116
Investments in own debentures (note 4)	2,294,000	241,000
Other investments (Note 4)	13,889,707	14,054,608
Taxes receivable	13,686,272	14,011,877
Accounts receivable	6,251,115	7,341,681
Other current assets	2,813,817	2,335,660
Other long term receivable	59,801	160,301
	-----	-----
	54,406,346	59,368,243
	-----	-----
Restricted		
Cash and term deposits	10,793,591	10,519,264
Long term receivables	201,681	238,426
Investments in own debenture (Note 4)	135,000	143,000
Other investments (Note 4)	237,000	262,000
	-----	-----
	11,367,272	11,162,690
	-----	-----
Capital outlay financed by long term liabilities and to be recovered in future years	51,094,519	56,271,341
	-----	-----
	116,868,137	126,802,274
	=====	=====
LIABILITIES		
Accounts payable and accrued liabilities	6,797,196	13,949,281
Other current liabilities	325,120	616,549
	-----	-----
	7,122,316	14,565,830
Net long term liabilities (Note 6)	51,094,519	56,271,341
Municipal Fund balances at the end of the year		
To be used to offset taxation or user charges (Note 7)	2,808,618	2,940,187
Unexpended capital financing (Note 7)	7,456,332	6,787,189
Reserves (Note 10)	37,019,080	35,075,037
Reserve funds (Note 10)	11,367,272	11,162,690
	-----	-----
	116,868,137	126,802,274
	=====	=====

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

CONSOLIDATED STATEMENT OF OPERATIONS for the year ended December 31, 1986

	1986 \$	1985 \$
SOURCES OF FINANCING:		
Taxation and user charges		
Residential and farm taxation	43,202,829	39,547,929
Commercial, industrial and business taxation	43,193,623	39,820,083
User charges	18,429,372	14,200,365
	-----	-----
	104,825,824	93,568,377
	-----	-----
Grants		
Government of Canada	133,900	1,014,488
Province of Ontario	19,863,241	20,349,803
Other municipalities	1,529,314	796,988
	-----	-----
	21,526,455	22,161,279
	-----	-----
Other		
Contributions from developers	1,223,653	1,192,146
Investment income	8,198,960	7,877,157
Sale of land	1,238,092	2,758,594
Fines, penalties and interest on taxes	4,285,570	4,311,193
Other	3,339,951	2,228,370
	-----	-----
	18,286,226	18,367,460
	-----	-----
Proceeds from the issue of long term liabilities	202,405	14,192,000
	-----	-----

MUNICIPAL FUND BALANCES AT THE BEGINNING OF THE YEAR

To be used to offset taxation or user charges	2,940,187	3,206,721
Unexpended capital financing	6,787,189	6,985,437
	-----	-----
	9,727,376	10,192,158
	-----	-----
Total financing available during the year	154,568,286	158,481,274
	=====	=====

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

CONSOLIDATED STATEMENT OF OPERATIONS
for the year ended December 31, 1986

	1986	1985
	\$	\$
APPLIED TO:		
Current operations		
General government	17,759,422	17,590,644
Protection to persons and property	25,040,079	23,514,268
Transportation services	18,044,910	17,211,089
Environmental services	4,927,600	4,608,893
Health services	2,292,080	2,106,777
Social and family services	5,466,648	5,355,284
Recreation and cultural services	38,225,646	32,542,751
Planning and development	8,927,729	8,211,211
	-----	-----
	120,684,114	111,140,917
	-----	-----
Capital		
General government	1,189,765	232,487
Protection to persons and property	691,846	747,470
Transportation services	8,899,484	9,577,504
Environmental services	706,054	261,903
Health services	1,070,998	317,825
Social and family services	132,028	193,974
Recreation and cultural services	6,323,664	20,135,377
Planning and development	2,456,758	2,750,292
	-----	-----
	21,470,597	34,216,832
	-----	-----
Transfer of net appropriation of Ontario Home Renewal Plan to Trust Fund	0	2,934,427
	-----	-----
Net appropriations to reserves and reserve funds	2,148,625	461,722
	-----	-----
MUNICIPAL FUND BALANCES		
AT THE END OF THE YEAR (Note 7)		
To be used to offset taxation or user charges	2,808,618	2,940,187
Unexpended capital financing	7,456,332	6,787,189
	-----	-----
	10,264,950	9,727,376
	-----	-----
Total applications during the year	154,568,286	158,481,274
	=====	=====

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the year ended December 31, 1986

1. ACCOUNTING POLICIES

The consolidated financial statements of the Corporation are the representation of management prepared in accordance with accounting policies prescribed for Ontario municipalities by the Ministry of Municipal Affairs. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments.

(a) (i) Basis of Consolidation

These consolidated statements reflect the assets, liabilities, sources of financing and expenditures of the revenue fund, capital fund, reserve funds and reserves and include the activities of all committees of Council and the following boards, municipal enterprises and utilities which are under the control of Council:

- (1) Hamilton Entertainment and Convention Facilities, Inc.
- (2) Hamilton Public Library Board
- (3) The Parking Authority of the City of Hamilton
- (4) Concession Street Business Improvement Area
- (5) Downtown Hamilton Business Improvement Area
- (6) International Village Business Improvement Area
- (7) Jamesville Business Improvement Area
- (8) Ottawa Business Improvement Area
- (9) Westdale Business Improvement Area

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of loans or advances between reserve funds and any other fund of the municipality and the resulting interest income and expenditures.

(ii) Non Consolidated Entities

The following local boards, municipal enterprises and utilities are not consolidated.

- (i) The Hamilton and Scourge Foundation, Inc.
- (ii) Hamilton Housing Company Limited
- (iii) The Hamilton Municipal Retirement Fund
- (iv) The Hamilton Hydro Electric System
- (v) Municipal Non-Profit (Hamilton) Housing Corporation

(iii) Accounting for Region and School Board Transaction (net)

The taxation, other revenues, expenditures, assets and liabilities, with respect to the operations of the school boards and the Regional Municipality of Hamilton-Wentworth, are not reflected in the financial statements except to the extent that underlevies are reported on the "Consolidated Balance Sheet" as accounts receivable.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

(a) Basis of Consolidation - (Continued)

(iv) Trust Funds

Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the "Trust Funds Statement of Continuity and Balance Sheet."

(b) Basis of Accounting

(i) Nonaccrual

Sources of financing and expenditures are reported on the accrual basis of accounting with the exception of principal and interest charges on long term liabilities which are charged against operations in the periods in which they are paid.

(ii) Accrual

The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(iii) Fixed Assets

The historical cost and accumulated depreciation for fixed assets are not recorded for municipal purposes. Fixed assets are reported as an expenditure on the "Consolidated Statement of Operations" in the year of acquisition.

(iv) Capital Outlay to be Recovered in Future Years

"Capital outlay to be recovered in future years," which represents the outstanding principal portion of unmatured long term liabilities for municipal expenditures or capital funds transferred to other organizations, is reported on the "Consolidated Balance Sheet".

2. OPERATION OF SCHOOL BOARDS AND THE REGIONAL MUNICIPALITY OF HAMILTON-WENTWORTH

Further to note 1 (a)(iii), the taxation, other revenues, expenditures and (underlevies) of the school boards and the Regional Municipality of Hamilton-Wentworth are comprised of the following:

	School Board	Region
	\$	\$
Taxation and user charges	115,179,229	68,277,994
Less Requisition	115,283,962	68,252,975
	-----	-----
(Underlevies)/overlevies for the year	(104,733)	25,019
(Underlevies)/overlevies at the beginning of the year	(117,616)	(223,085)
	-----	-----
(Underlevies)/overlevies at the end of the year	(222,349)	(198,066)
	=====	=====

THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

3. TRUST FUNDS

Trust funds administered by the Municipality amounting to \$6,271,572 (1985 - \$5,990,962) have not been included in the "Consolidated Balance Sheet" nor have these operations been included in the "Consolidated Statement of Operations".

4. INVESTMENTS

The total investments of \$16,555,707 (1985 - \$14,700,608) reported on the "Consolidated Balance Sheet" at face value, have a market value of \$18,398,075 (1985 - \$15,077,729) at the end of the year.

5. LIABILITY FOR VESTED SICK LEAVE BENEFITS

Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to cash payments upon termination of services after seven continuous years.

The liability for these accumulated days, to the extent they have vested and could be taken in cash by an employee on terminating, amounted to \$9,959,758 (1985 - \$9,871,917) at the end of the year. Cash payments made in lieu of sick leave are included in the the expenditures of the year in which services are terminated but no provision is made in the years in which the liability is incurred; however, \$2,472,912 (1985 - \$2,257,108) is available from the Reserve for Sick Leave on Resignation in case of shortfall and is included as a part of the total reserves reported on the "Consolidated Balance Sheet".

6. NET LONG TERM LIABILITIES

	1986	1985
(a) The balance for net long term liabilities reported on the "Consolidated Balance Sheet" is made up of the following:	\$	\$
Total long term liabilities incurred by the Municipality including those incurred on behalf of school boards, other municipalities and municipal enterprises and outstanding at the end of the year amount to	39,571,400	47,740,710
In addition, the Municipality has assumed responsibility for the payment of principal and interest charges on certain long term liabilities issued by the Regional Municipality of Hamilton-Wentworth. At the end of the year, the outstanding principal amount of the liability is	48,699,920	51,675,544

THE CORPORATION OF THE CITY OF HAMILTON

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

6. NET LONG-TERM LIABILITIES - (Continued)

(a) - (Continued)	1986 \$	1985 \$
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by unconsolidated local boards, municipal enterprises and utilities and other municipalities. At the end of the year the outstanding principal amount of this liability is	(36,210,388)	(43,144,913)
The total value of sinking funds which has been accumulated to the end of the year to retire the outstanding long term liabilities included above, amount to	(966,413)	0
Net long term liabilities	51,094,519	56,271,341
	=====	=====

(b) Of the net long term liabilities reported in (a) of this note, principal payments of \$25,523,837 are payable from 1987 to 1991, \$24,044,290 from 1992 to 1996, and \$1,526,392 thereafter, summarized as follows:

	1987 to 1991 \$	1992 to 1996 \$	1997 and Thereafter \$
From:			
General municipal revenue	23,949,969	23,434,343	1,182,000
Benefitting landowners	1,058,368	486,947	344,392
Consolidated municipal enterprises	406,500	123,000	0
Reserve	109,000	0	0
	-----	-----	-----
	25,523,837	24,044,290	1,526,392
	=====	=====	=====

(c) Some of the net long term liabilities reported in (a) of this note do not represent a burden on general municipal revenues, as they are to be recovered in future years from other sources:

	1986 \$	1985 \$
Special charges on benefitting landowners	1,889,707	2,238,608
Municipal enterprises	529,500	643,000
	-----	-----
	2,419,207	2,881,608
	=====	=====

THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued) for the year ended December 31, 1986

6. NET LONG-TERM LIABILITIES - (Continued)

(d) Approval of the Ontario Municipal Board has been obtained for the long term liabilities in (a) issued in the name of the Municipality.

(e) The Municipality is contingently liable for the payment of principal and interest applicable to long term liabilities, assumed by other municipalities, school boards and unconsolidated local boards, municipal enterprises and utilities. The total amount outstanding as at December 31, 1986 is \$36,210,388 (1985 - \$43,144,913) and is not recorded on the "Consolidated Balance Sheet".

7. MUNICIPAL FUND BALANCES AT THE END OF THE YEAR

(a) The balances on the "Consolidated Statement of Operations" of municipal equity of \$2,808,618 and \$7,456,332 (1985 - \$2,940,187 and \$6,787,189) at the end of the year are comprised of the following:

	1986	1985
	\$	\$
To be used to offset taxation or user charges:		
- for general reduction of taxation	1,960,648	2,171,550
- for benefitting landowners related to special charges and special areas	737,256	752,184
- business improvement area	110,714	16,453
	-----	-----
	2,808,618	2,940,187
	-----	-----

Unexpended capital financing (unfinanced capital expenditures)

- funds available for capital expenditures	11,900,340	7,271,555
- capital expenditures to be financed from taxation or user charges within term of council	(40,196)	0
- capital expenditures to be financed from the proceeds of long term liabilities	(4,131,373)	(361,350)
- capital expenditures to be recovered from reserves and reserve funds	(220,320)	(5,031)
- capital expenditures to be recovered from grants and accounts receivable	(52,119)	(117,985)
	-----	-----
	7,456,332	6,787,189
	-----	-----
	10,264,950	9,727,376
	=====	=====

(b) Ontario Municipal Board approval has been obtained for all unfinanced capital expenditures of 1986 - \$4,444,008 (1985 - \$484,366).

THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

7. MUNICIPAL FUND BALANCES AT THE END OF THE YEAR - (Continued)

(c) Approval of the Ontario Municipal Board has been obtained for the pending issues of long term liabilities and for those commitments to be financed from revenues beyond the term of Council.

(d) The balance available for the general reduction of taxation for the fiscal year ending December 31, 1986 has been reduced by an amount of \$2,375,784 transferred to:

	\$
Reserve for services for unsubdivided lands development	800,000
Reserve for replacement of mobile equipment	925,000
Reserve for Commonwealth games bid	125,000
Reserve for capital projects	525,784

	2,375,784
	=====

This transfer was authorized by the Finance Committee on February 17, 1987. Had this reduction not been made the balance would have shown a surplus of \$5,184,402.

8. CHARGES FOR NET LONG-TERM LIABILITIES

Total charges for the year for net long term liabilities which are reported on the "Consolidated Statement of Operation" are as follows:

	1986	1985
	\$	\$
Principal payment including contributions to the sinking fund	5,360,248	4,546,589
Interest	6,435,374	5,377,138
	-----	-----
	11,795,622	9,923,727
	=====	=====

The charges for long-term liabilities assumed by the non-consolidated entities are not reflected in these statements.

9. NON-ACCRUAL OF INTEREST ON LONG TERM LIABILITIES

No provision has been made in these financial statements for the accrual of interest on the net long term liabilities. Had this provision been made, the municipal fund balance as at December 31, 1986 would have been decreased by \$2,572,163 (1985 - \$1,775,037).

10. RESERVES AND RESERVE FUNDS

The total balance of the reserve and reserve funds of \$37,019,080 (1985 - \$35,075,037) and \$11,367,272 (1985 - \$11,162,690) respectively are made up of the following:

THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued) for the year ended December 31, 1986

10. RESERVES AND RESERVE FUNDS - (Continued)

RESERVES - Set aside for specific purpose by Council

	1986 \$	1985 \$
Acquisition of historic properties	175,573	588,973
Alpha enclaves	84,476	60,597
Contingency	1,831,285	1,824,630
Debt charges	4,359,135	4,103,950
Election	79,206	3,469
Emergency snow removal	1,600,453	1,585,078
Extended health care benefit	443,985	144,313
Uninsured losses	1,543,587	1,319,977
General Concrete	0	2,908
Hamilton Place		
- innovated programming	45,000	75,000
- special projects	0	16,249
- piano replacement	0	14,200
Hamilton Public Library		
- purchase of books	16,575	16,575
- miscellaneous collections	24,884	26,689
- mobile equipment	59,694	54,694
- repair grounds	17,165	13,408
- repair buildings	49,086	66,184
- replacement of photocopiers	60,000	40,000
- film replacement	32,718	27,866
- automated acquisition	10,000	10,000
Historic fire engine	4,154	4,000
Industrial land debt charges	128,050	177,393
Group Life Insurance	493,923	193,488
Maintenance of playground facilities	28,370	25,973
Major repairs and improvements to City owned properties		
Major repairs to mobile equipment	252,499	253,377
Motorized equipment	764,543	783,858
Property purchases	317,271	401,613
Realty taxes - Beach Strip properties	3,070,306	3,795,744
Replacement of mobile equipment	4,738	15,532
Services for unsubdivided lands development	6,925,703	5,824,360
Sick leave on resignation	962,084	977,390
Deferred Income Plan for City Council members	2,472,912	2,257,108
Workers' Compensation	365,788	327,897
Working funds, inventories, reduction of taxes and prepaid expenses	420,444	404,873
Subsidy	10,028,335	9,637,671
Commonwealth games bid	182,138	0
Hamilton theatre	125,000	0
	40,000	0
Total Reserves	37,019,080	35,075,037
	=====	=====

RESERVE FUNDS - Set aside for a specific purpose by legislation, regulation or agreement

	1986 \$	1985 \$
Acquisition of properties under the Planning Act	3,372,659	2,156,932
Off-street parking	1,418,190	930,586
	-----	-----
	4,790,849	3,087,518
	-----	-----

THE CORPORATION OF THE CITY OF HAMILTON⁹⁰

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued) for the year ended December 31, 1986

10. RESERVES AND RESERVE FUNDS - (Continued)

Set aside for a specific purpose
by Council

	1986 \$	1985 \$
Capital projects - general	1,869,520	4,017,964
City vehicle insurance	355,901	472,130
Hamilton Public Library		
- future capital construction	3,798	3,798
- capital projects	835,547	801,724
Hamilton Rehabilitation Loan Program	1,008,942	741,215
Park improvements at Ivor Wynne Stadium	88,479	312,383
Hamilton Entertainment Convention Facilities Inc. - capital projects	1,516,447	0
Hamilton Convention Centre		
- capital projects	0	603,164
Hamilton Place		
- capital projects - general	0	323,980
- ticket surcharge	430,912	242,829
Victor K. Copps Trade Centre/Arena		
- capital projects	0	555,985
Hamilton Community Heritage Fund	466,877	0
	-----	-----
	6,576,423	8,075,172
	-----	-----
Total Reserve Funds	11,367,272	11,162,690
	=====	=====

11. CONTRACTUAL OBLIGATIONS

The Municipality is a party to agreements and contracts involving significant future liabilities relative to capital projects in progress. The financial statements reflect the costs incurred to date and the capital budget prepared for five years in the future, updated annually, provides for the financing of these future obligations within the estimated financial resources of the Municipality.

12. LEASE AGREEMENT

The Municipality has entered into various lease agreements for computer and related equipment. These agreements provide for termination on November 30, 1988 to coincide with the term of Council. The payments required under these agreements for the year 1987 are \$1,572,554.

13. GROUP LONG-TERM DISABILITY PROGRAM

The long term disability program provides income protection for qualified employees. The net contribution paid to the insurance carrier as at December 31, 1986 was \$1,203,700 and is refundable to the Municipality. The latest actuarial valuation of the program liability was estimated to be \$929,711 as at June 30, 1986.

14. COMPARATIVE FIGURES

Certain comparative figures for 1985 have been restated to agree with the financial statement presentation adopted for 1986.

AUDITORS' REPORT

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
The City of Hamilton.

We have examined the balance sheet of the trust funds of The Corporation of the City of Hamilton as at December 31, 1986 and the statement of continuity of trust funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the trust funds of The Corporation of the City of Hamilton as at December 31, 1986 and the continuity of trust funds for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Hamilton, Ontario
April 22, 1987

Pannell Kerr MacGillivray

PANNELL KERR MACGILLIVRAY
Chartered Accountants

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THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

STATEMENT OF CONTINUITY
for the year ended December 31, 1986

	Total \$	Hamilton Cemeteries Perpetual Care \$	Hamilton Cemeteries Pre-Need Assurance \$	McLaren House Scholarship \$
Balance - beginning of year	5,990,962	2,188,620	153,906	1,145
Capital Receipts				
Cemetery lots and interments	143,332	120,643	22,689	0
Income Receipts				
Interest earned	437,286	199,107	14,081	98
Other revenue	85,360	0	0	0
Transfer from reserve and other funds	365,546	1,979	0	0
	1,031,524	321,729	36,770	98
Expenditure				
Transfer to revenue fund	213,700	199,107	14,081	0
O.H.R.P. loan forgiveness	4,329	0	0	0
Other	180,494	0	348	0
Transfer to reserve and other funds	352,391	3,654	13,778	0
	750,914	202,761	28,207	0
Balance - end of the year	6,271,572	2,307,588	162,469	1,243
	=====	=====	=====	=====

BALANCE SHEET
as at December 31, 1986

	Total \$	Hamilton Cemeteries Perpetual Care \$	Hamilton Cemeteries Pre-Need Assurance \$	McLaren House Scholarship \$
Assets				
Cash	2,223,894	126,669	11,983	0
Accounts Receivable	33,542	10,216	1,139	0
	2,257,436	136,885	13,122	0
Investments (Note 2)				
Municipal - own	322,000	319,000	1,000	0
Other	2,128,688	1,918,165	155,792	0
Deposit - Hamilton Foundation	446,670	0	0	0
	2,897,358	2,237,165	156,792	0
Other				
O.H.R.P. loans forgivable	1,075,550	0	0	0
Due from revenue fund	198,604	0	0	1,243
	1,274,154	0	0	1,243
	6,428,948	2,374,050	169,914	1,243
	=====	=====	=====	=====
Liabilities				
Due to revenue fund	157,376	66,462	7,445	0
Balance in fund - capital	2,511,157	2,307,588	162,469	1,000
- income	3,760,415	0	0	243
	6,428,948	2,374,050	169,914	1,243
	=====	=====	=====	=====

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

STATEMENT OF CONTINUITY - (Continued)
for the year ended December 31, 1986

	Museum			
	Acquisition Historical Board \$	Children's Museum Gage Park \$	F. Walden Dundurn Castle \$	F. Walden Library Bequest \$
Balance - beginning of year	13,999	2,584	2,547	30,656
Capital Receipts				
Cemetery lots and interments	0	0	0	0
Income Receipts				
Interest earned	1,292	255	244	2,268
Other revenue	0	337	148	0
Transfer from reserve and other funds	0	0	0	0
	1,292	592	392	2,268
Expenditure				
Transfer to revenue fund	0	0	0	0
O.H.R.P. loan forgiveness	0	0	0	0
Other	0	0	0	0
Transfer to reserve and other funds	0	0	0	0
	0	0	0	0
Balance - end of the year	15,291	3,176	2,939	32,924
	=====	=====	=====	=====

BALANCE SHEET - (Continued)
as at December 31, 1986

	Museum			
	Acquisition Historical Board \$	Children's Museum Gage Park \$	F. Walden Dundurn Castle \$	F. Walden Library Bequest \$
Assets				
Cash	0	0	0	32,924
Accounts Receivable	0	0	0	0
	0	0	0	32,924
	=====	=====	=====	=====
Investments (Note 2)				
Municipal - own	0	0	0	0
Other	0	0	0	0
Deposit - Hamilton Foundation	0	0	0	0
	0	0	0	0
	=====	=====	=====	=====
Other				
O.H.R.P. loans forgivable	0	0	0	0
Due from revenue fund	15,291	3,176	2,939	0
	15,291	3,176	2,939	0
	15,291	3,176	2,939	32,924
	=====	=====	=====	=====
Liabilities				
Due to revenue fund	0	0	0	0
	0	0	0	0
Balance in fund - capital - income	15,291	3,176	2,939	32,924
	15,291	3,176	2,939	32,924
	=====	=====	=====	=====

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

STATEMENT OF CONTINUITY - (Continued) for the year ended December 31, 1986

	Mable Waldon Thompson Estate - Library \$	Special Gift fund Central Library \$	Whitehern Rentals \$	Balfour Estate \$
Balance - beginning of Year	10,913	354,301	395	13,152
Capital Receipts				
Cemetery lots and interments	0	0	0	0
Income Receipts				
Interest earned	807	16,570	39	1,201
Other revenue	0	46,822	583	15,000
Transfer from reserve and other funds	0	0	0	0
	807	63,392	622	16,201
Expenditure				
Transfer to revenue fund	0	(2,245)	0	0
O.H.R.P. loan forgiveness	0	0	0	0
Other	0	599	0	12,669
Transfer to reserve and other funds	0	0	0	16,000
	0	(1,646)	0	28,669
Balance - end of the year	11,720	419,339	1,017	684

BALANCE SHEET - (Continued) as at December 31, 1986

	Mable Waldon Thompson Estate - Library \$	Special Gift fund Central Library \$	Whitehern Rentals \$	Balfour Estate \$
Assets				
Cash	11,720	60,563	0	0
Accounts Receivable	0	5,444	0	0
	11,720	66,007	0	0
Investments (Note 2)				
Municipal - own	0	0	0	0
Other	0	0	0	0
Deposit - Hamilton Foundation	0	219,723	0	0
	0	219,723	0	0
Other				
Other long term assets	0	0	0	0
Due from revenue fund	0	134,709	1,017	684
	0	134,709	1,017	684
	11,720	420,439	1,017	684
Liabilities				
Due to revenue fund	0	1,100	0	0
Balance in fund - capital - income	0	0	0	0
	11,720	419,339	1,017	684
	11,720	420,439	1,017	684

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

STATEMENT OF CONTINUITY - (Continued) for the year ended December 31, 1986

	Capital Endowment Library \$	Ketha Mclaren Memorial Fund \$	Senior Citizens Club - Playground Equipment \$	Hamilton Historic Board Furnishing Restoration \$
Balance - beginning of year	217,320	9,968	5,721	3,893
Capital Receipts				
Cemetery lots and interments	0	0	0	0
Income Receipts				
Interest earned	21,441	861	528	376
Other revenue	16,549	0	0	5,921
Transfer from reserve and other funds	0	0	0	0
	37,990	861	528	6,297
Expenditure				
Transfer to revenue fund	2,123	634	0	0
O.H.R.P. loan forgiveness	0	0	0	0
Other	1,533	34	0	0
Transfer to reserve and other funds	0	0	0	0
	3,656	668	0	0
Balance - end of the year	251,654	10,161	6,249	10,190

BALANCE SHEET - (Continued) as at December 31, 1986

	Capital Endowment Library \$	Ketha Mclaren Memorial Fund \$	Senior Citizens Club - Playground Equipment \$	Hamilton Historic Board Furnishing Restoration \$
Assets				
Cash	0	0	0	0
Accounts Receivable	15,830	659	0	0
	15,830	659	0	0
Investments (Note 2)				
Municipal - own	0	0	0	0
Other	0	0	0	0
Deposit - Hamilton Foundation	217,420	9,527	0	0
	217,420	9,527	0	0
Other				
O.H.R.P. loans forgivable	0	0	0	0
Due from revenue fund	19,506	0	6,249	10,190
	19,506	0	6,249	10,190
	252,756	10,186	6,249	10,190
Liabilities				
Due to revenue fund	1,102	25	0	0
Balance in fund - capital - income	0	0	0	0
	251,654	10,161	6,249	10,190
	252,756	10,186	6,249	10,190

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

STATEMENT OF CONTINUITY - (Continued) for the year ended December 31, 1986

	Ontario Home Renewal Program \$	Baby Dispensary Guild Trust \$	Hubert Washington Memorial Fund \$	Elizabeth Herron Trust Fund \$
Balance - beginning of year	2,981,842	0	0	0
Capital Receipts				
Cemetery lots and interments	0	0	0	0
Income Receipts				
Interest earned	172,538	5,286	98	196
Other revenue	0	0	0	0
Transfer from reserve and other funds	305,579	54,682	1,102	2,204
	478,117	59,968	1,200	2,400
Expenditure				
Transfer to revenue fund	0	0	0	0
O.H.R.P. loan forgiveness	4,329	0	0	0
Other	165,311	0	0	0
Transfer to reserve and other funds	318,959	0	0	0
	488,599	0	0	0
	2,971,360	59,968	1,200	2,400
Balance - end of the year	=====	=====	=====	=====

BALANCE SHEET - (Continued) as at December 31, 1986

	Ontario Home Renewal Program \$	Baby Dispensary Guild Trust \$	Hubert Washington Memorial Fund \$	Elizabeth Herron Trust Fund \$
Assets				
Cash	1,977,052	2,983	0	0
Accounts Receivable	0	254	0	0
	1,977,052	3,237	0	0
Investments (Note 2)				
Municipal - own	0	2,000	0	0
Other	0	54,731	0	0
Deposit - Hamilton Foundation	0	0	0	0
	0	56,731	0	0
Other				
O.H.R.P. loans forgivable	1,075,550	0	0	0
Due from revenue fund	0	0	1,200	2,400
	1,075,550	0	1,200	2,400
	3,052,602	59,968	1,200	2,400
	=====	=====	=====	=====
Liabilities				
Due to revenue fund	81,242	0	0	0
Balance in fund - capital - income	0	37,100	1,000	2,000
	2,971,360	22,868	200	400
	3,052,602	59,968	1,200	2,400
	=====	=====	=====	=====

The accompanying notes are an integral part of this financial statement.

THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

NOTES TO THE FINANCIAL STATEMENTS
for the year ended December 31, 1986

1. ACCOUNTING POLICIES

Basis of Accounting

Receipts and expenditures on the "Statement of Continuity" are reported on the accrual basis of accounting.

2. INVESTMENTS

The total investments of \$2,897,358 (1985 - \$902,000) are recorded on the balance sheet as follows: debentures of \$862,000 (1985 - \$902,000) are recorded at face value; investments of \$2,035,358 (1985 - \$0) are recorded at cost. The total investments have a market value of \$2,882,730 (1985 - \$860,992) at the end of the year.

3. CONTINGENT LIABILITY

The Ministry of Housing has discontinued the Ontario Home Renewal Program for rental properties. As a result, the Ministry has requested that the principal outstanding on all loans not in default be returned to them as the principal is recovered by the trust fund. The total principal outstanding at December 31, 1986 was \$43,149.

